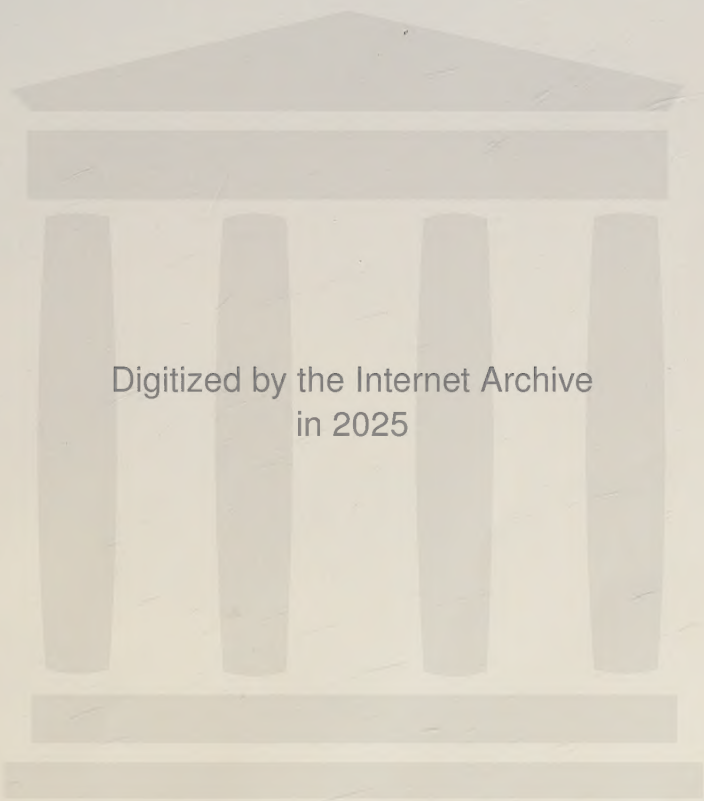


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IOWA STATE
AUDITOR REPORT
1882-1883

Family History Dept.

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ITEM # 8

PROJECT and G. S.
ROLL # CALL #

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CONDITION OF TREASURY.

There was remaining in the treasury at the close of the last fiscal term, as per report of September 30, 1881, the sum of \$178,551.74, which was distributed among the several funds as follows:

General revenue.....	\$ 91,850.51
Permanent school fund.....	2,266.66
Coupon fund.....	329.85
Agricultural College endowment fund.....	84,104.72
Total.....	\$178,551.74

The amount received from all sources during the fiscal period just closed, was \$2,499,260.40, for which the several funds were made debtor as follows:

General revenue.....	\$2,415,883.19
War and defense fund.....	29,377.64
Permanent school fund.....	1,523.00
Temporary school fund.....	40,696.93
Agricultural College endowment fund from sale of lands.....	11,779.64
Total.....	\$2,499,260.40

Which, added to the balance on hand at the close of the last biennial term, makes the total amount to be accounted for \$2,677,812.14.

The disbursements during the same period were made from the various funds as follows:

General revenue.....	\$2,436,174.18
Temporary school fund apportioned.....	40,576.92
Coupon fund.....	178.50
War and defense fund (redemption of bonds).....	2,500.00
War and defense fund (transferred to revenue).....	26,877.64
Total disbursements.....	\$2,506,307.24

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1977.7
Note

Leaving a balance on hand June 30, 1883, and belonging to the several funds as follows:

General revenue.....	\$ 71,559.52
Permanent school fund.....	3,789.66
Temporary school fund.....	120.01
Coupon fund.....	151.35
Agricultural College endowment fund.....	95,884.36
Total.....	<u>\$171,504.90</u>

The following statement, numbered I., is a general exhibit of the receipts and disbursements for the fiscal period just closed; which is followed by statements numbered from two to eight inclusive, showing in detail the manner in which the public funds have been disbursed.

STATEMENT No. I
OF RECEIPTS AND DISBURSEMENTS.

RECEIPTS.

General revenue—

From State tax levy.....	\$1,895,977.71
From interest on delinquent taxes.....	31,525.23
From insane dues from counties.....	268,277.71
From Orphan's Home dues from counties.....	17,944.24
From peddler's licenses.....	618.27
From sale of laws, codes and revisions.....	524.37
From insurance companies for taxes.....	109,087.43
From insurance companies for fees, by Auditor of State....	50,154.51
From Register of the State Land Office for fees.....	169.50
From Secretary of State for fees.....	7,471.00
From Clerk of the Supreme Court for fees.....	4,774.70
From Rankin defalcation.....	1,500.00
From Orwig defalcation.....	9,922.75
From telegraph companies for taxes.....	9,778.32
From Iowa State Penitentiary by the Warden.....	2,054.27
From Insane Hospital at Mt. Pleasant by Superintendent...	5,799.54
From Blind Institution by S. H. Watson (unexpended sewer appropriation).....	154.74
From Superintendent of Public Instruction (private tele- gram paid by State).....	1.00
From Secretary of State for sale of wood, old stoves, sta- tionery.....	115.25
From the United States government (freight paid by State).	22.65
	\$2,415,883.19

Other sources—

Agricultural College endowment fund, from sale of lands...\$	11,779.64
Permanent school fund.....	1,523.00
Temporary school fund, from interest on State bonds and Eads' loans.....	40,696.93
War and defense bond paid from counties.....	29,377.64
	\$2,499,260.40
Balance on hand September 30, 1881.....	178,551.74
Total.....	\$2,677,812.14

DISBURSEMENTS.

General revenue—

Redemption of Auditor's warrants.....	\$2,292,381.33
Interest allowed on same.....	11,792.85
Redemption of war and defense four per cent warrants.....	125,000.00
Interest allowed on same.....	7,000.00
	\$2,436,174.18

Other purposes—

Coupon fund.....	\$ 178.50
Temporary school fund apportioned to counties.....	40,576.92
War and defense fund, redemption of bonds.....	2,500.00
War and defense fund, transferred with interest to revenue	26,877.64

\$2,506,307.24

Balance in the treasury June 30, 1883.....	171,504.90
--	------------

Total.....\$2,677,812.14

STATEMENT No. II

Showing the amount of warrants issued, and to what account charged, during the fiscal period ending June 30, 1883.

NAME OF ACCOUNT.	AMOUNT.
Adjutant-general's salary.....	\$ 3,000.00
Adjutant-general's ordnance-sergeant's salary.....	874.90
Attorney-general's salary and per diem.....	4,463.55
Auditor of State's salary.....	3,616.00
Auditor of State's deputy's salary.....	2,036.75
Auditor of State's clerks' fund.....	5,771.66
Clerk of the Supreme Court's salary.....	3,666.65
Clerk of the Supreme Court's deputy's salary.....	1,550.00
Clerk of the Supreme Court's clerk fund.....	1,145.65
Circuit Judge, 1st Circuit, 1st District, salary.....	3,849.93
Circuit Judge, 2d Circuit, 1st District, salary.....	3,666.60
Circuit Judge, 2d District, salary.....	4,033.27
Circuit Judge, 3d District, salary.....	4,033.30
Circuit Judge, 4th District, salary.....	4,033.27
Circuit Judge, 1st Circuit, 5th District, salary.....	3,666.65
Circuit Judge, 2d Circuit, 5th District, salary.....	3,849.93
Circuit Judge, 5th District (additional judge), salary.....	1,099.98
Circuit Judge, 6th District, salary.....	4,033.26
Circuit Judge, 1st Circuit, 7th District, salary.....	3,849.93
Circuit Judge, 2d Circuit, 7th District, salary.....	4,033.26
Circuit Judge, 8th District, salary.....	2,566.62
Circuit Judge, 9th District, salary.....	3,666.60
Circuit Judge, 10th District, salary.....	4,583.27
Circuit Judge, 11th District, salary.....	4,399.92
Circuit Judge, 12th District, salary.....	3,850.44 553.64
Circuit Judge, 13th District, salary.....	3,849.93
Circuit Judge, 14th District, salary.....	4,216.59
District Judge, 1st District, salary.....	3,849.93
District Judge, 2d District, salary.....	3,666.60
District Judge, 3d District, salary.....	4,766.64
District Judge, 4th District, salary.....	3,849.94
District Judge, 5th District, salary.....	4,033.26
District Judge, 6th District, salary.....	3,849.94

There are 18 circuit judges.
There are 14 District Judges.
Six Supreme Judges - Salaries \$32,000-500

30479

NAME OF ACCOUNT.	AMOUNT.
District Judge, 7th District, salary	\$ 3,849.93
District Judge, 8th District, salary	3,666.61
District Judge, 9th District, salary	4,216.61
District Judge, 10th District, salary	4,083.26
District Judge, 11th District, salary	3,886.61
District Judge, 12th District, salary	4,033.26
District Judge, 13th District, salary	3,849.93
2 District Judge, 14th District, salary	3,483.27 <i>Total</i>
District Attorney, 1st District, salary	1,050.00/21317.6
District Attorney, 2d District, salary	1,100.00
District Attorney, 3d District, salary	1,100.00
District Attorney, 4th District, salary	1,100.00
District Attorney, 5th District, salary	1,050.00
District Attorney, 6th District, salary	800.00
District Attorney, 7th District, salary	1,050.00
District Attorney, 8th District, salary	1,050.00
District Attorney, 9th District, salary	1,000.00
District Attorney, 10th District, salary	1,050.00
District Attorney, 11th District, salary	1,050.00
District Attorney, 12th District, salary	1,050.00
14 District Attorney, 13th District, salary	1,200.00 <i>Total</i>
District Attorney, 14th District, salary	1,000.00
Executive Council's salary	1,925.00 14560.
Governor's salary and room rent	6,250.00
Governor's contingent fund	5,281.49
Governor's private secretary's salary	1,900.00
Janitors' and night watchers' salaries	6,879.75
Railroad Commissioners' and secretary's salaries and expenses (except such expenses as are reported in miscellaneous ex- pense acct.)	20,241.03
Register of the State Land-office, salary	2,477.00
Register of the State Land-office's deputy, salary	1,250.00
Secretary of State, salary	4,033.97
Secretary of State's deputy, salary	2,100.00
Secretary of State's clerk fund	3,053.25
State Inspector of Coal Mines, salary	2,750.00
State Librarian and assistants, salaries	3,249.89
State Treasurer, salary	3,666.60
State Treasurer's deputy, salary	2,100.00
State Treasurer's clerk fund	1,750.00
State Superintendent of Public Weights and Measures	100.00
Superintendent of Public Instruction, salary	3,849.94
Superintendent of Public Instruction's deputy, salary	2,100.00
Superintendent of Public Instruction's clerk fund	1,976.00
Supreme Judge, salary, Hon. Austin Adams	6,999.93

NAME OF ACCOUNT.	AMOUNT.
Supreme Judge, salary, Hon. Joseph M. Beck	\$ 6,666.60
Supreme Judge, salary, Hon. James G. Day	6,999.93
Supreme Judge, salary, Hon. James H. Rothrock	6,666.61
Supreme Judge, salary, Hon. Wm. H. Seevers	7,333.26
Supreme Court contingent fund	1,709.19
Supreme Court reporter, salary	3,500.00
Agricultural College, improvements, repairs, etc.	16,982.73
Agricultural College trustees, mileage and per diem	1,895.17
Agricultural Societies	34,754.85
Arrest of fugitives	10,885.22
Asylum for Feeble-minded Children, clothing	7,394.01
Asylum for Feeble-minded Children, support	44,261.66
Asylum for Feeble-minded Children, trustees' mileage and per diem	1,814.70
Asylum for Feeble-minded Children, salaries, improvements, and repairs	67,500.00
Blind Institution, for clothing	582.15
Blind Institution, for improvements, etc.	8,800.00
Blind Institution, for support and pupilage	47,519.97
Commission of Immigration	3,000.00
Deaf and Dumb Institution, for clothing	1,978.70
Deaf and Dumb Institution, for building and improvements ..	16,300.00
Deaf and Dumb Institution, for support and pupilage	94,484.00
Des Moines River Lands, claims	1,833.26
Distributing House and Senate Journals, 19th G. A.	1,200.00
Hospital for Insane at Independence, building and improvem'ts	48,208.84
Hospital for Insane at Independence, trustees' mileage and per diem	1,725.70
Hospital for Insane at Independence, county dues	167,056.00
Hospital for Insane at Mt. Pleasant, county dues	172,114.00
Hospital for Insane at Mt. Pleasant, improvements	10,200.00
Hospital for Insane at Mt. Pleasant, trustees' mileage and per diem	1,853.10
Interest on school fund loans	38,927.97
Iowa Soldiers' Orphans' Home, building and improvements ..	16,200.00
Iowa Soldiers' Orphans' Home, support	14,381.65
Iowa Soldiers' Orphans' Home, county dues	21,064.85
Iowa Soldiers' Orphans' Home, trustees' mileage and per diem	370.40
Iowa Weather Service	1,287.08
Miscellaneous expenditures	31,800.76
New Capitol Building	466,199.00
Penitentiary at Anamosa, building and improvements	44,608.22
Penitentiary at Anamosa, support	34,328.71
Penitentiary at Anamosa, officers' and guards' salaries	32,748.40
Penitentiary Visitor to both penitentiaries	53.54

32876

Total 111,738

NAME OF ACCOUNT.	AMOUNT.
Penitentiary at Ft. Madison; improvements and repairs.....\$	25,219.51
Penitentiary at Ft. Madison, officers' and guards' salaries.....	46,733.40
Propagation of Fish, expenses and commissioner's and assistant's salaries.....	7,778.85
Providential contingencies.....	5,858.14
Relief of Joseph Metz (pensioner).....	420.00
Reward for arrest of murderer.....	500.00
School Journal (subscription).....	296.00
State Binding.....	22,034.60
State Board of Education, expenses.....	237.05
State Board of Health, salaries and expenses.....	7,359.62
State Historical Society.....	1,500.00
State Horticultural Society.....	2,000.00
State Library.....	4,770.00
State Militia.....	44,401.51
State Printing.....	38,707.17
State Normal School, building, salaries, improvements and repairs.....	46,887.50
State Normal School, directors' expenses.....	1,867.90
State Reform School (girls' department), improvements and repairs.....	6,200.00
State Reform School (boys' department), improvements and repairs.....	7,502.01
State Reform School, support.....	52,263.00
State Reform School, trustees' mileage and per diem.....	886.85
State University, building and improvements.....	50,000.00
State University, endowment fund....	35,000.00
State University, Board of Regents' expenses.....	1,799.40
Stationery.....	10,724.39
Teachers' Institute.....	5,550.00
War and defense fund revenue.....	18.60
Nineteenth General Assembly, members' and officers' salaries..	97,328.20
Nineteenth General Assembly, visiting committees' expenses..	726.78
Nineteenth General Assembly, members' mileage.....	2,338.05
Nineteenth General Assembly, special appropriations.....	15,611.88

Total amt. of revenue warrants issued during the fiscal period..\$2,286,738.19

STATEMENT No. III.

MISCELLANEOUS EXPENDITURES.

Warrants issued for "Allowances by Executive Council" as per section 120, Code of 1873.

Date of war-	No. of war-	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1881.				\$
Oct.	1237639	C. B. Worthington.....	Services clerk Executive office.....	100.00
Oct.	1237640	J. D. McGarraugh.....	Hauling twenty-seven loads books and papers.....	6.75
Oct.	1237641	W. V. Lucas.....	Expenses to Detroit, Insurance Commissioners.....	37.50
Oct.	1237642	E. H. Conger.....	Expenses, Governor, Conger and Finkbine, to Eldora.....	14.06
Oct.	1237646	W. W. Orris.....	Seventy-nine yards cambric.....	5.53
Oct.	1237647	S. A. Ayers & Co.....	Two sponge glasses.....	1.00
Oct.	1237648	American Express Company.....	Transporting public documents.....	32.70
Oct.	1237649	Chas. E. Risser.....	Seven yards pillow-case muslin.....	2.00
Oct.	1237649	Chas. E. Risser.....	Forty-eight yds. toweling, \$5.40, and four yds. black bunting, \$3.00.....	8.40
Oct.	1237650	Railroad Commissioners.....	Lumber and repairs on office.....	11.30
Oct.	1237651	Conrad Youngerman.....	Labor and material, State Arsenal.....	57.05
Oct.	1237652	Weaver & Maish.....	Two and one eighth pounds Florida sheeps wool sponge.....	4.78
Oct.	1237653	L. Robinson.....	One portable tube, Land Office.....	3.00
Oct.	1237654	Eclipse Coal and Mining Company.....	Sixteen thousand and ten pounds coal, State Arsenal.....	76.45
Oct.	1237655	Des Moines Postoffice.....	Drawer rent and postage stamps.....	105.95
Oct.	1237656	Capital City Gas Company.....	Gas bill for August.....	12.00
Oct.	1237657	F. H. Thomas & Co.....	Book for Railroad Commissioners.....	5.75
Oct.	1237658	Western Union Telegraph Company.....	Messages in March.....	1.24
Oct.	1237659	Western Union Telegraph Company.....	Messages in August and September.....	21.36
Oct.	1237660	Redhead, Wellsliager & Co.....	Stationery for various offices.....	212.94
Oct.	1337662	John T. Hume.....	Services as messenger, nine days.....	9.00
Oct.	1337665	J. D. Ainsworth.....	Publication joint resolution.....	33.25

MISCELLANEOUS EXPENDITURES—CONTINUED.

Date of war-rant.	No. of war-rant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1881.				\$
Oct.	13 37666	G. H. Ragsdale.....	Publication joint resolution, number 11.....	35.00
Oct.	13 37667	L. B. Raymond.....	Publication joint resolution, number 11.....	26.00
Oct.	13 37668	A. K. Bailey.....	Publication joint resolution, number 11.....	35.00
Oct.	13 37669	Gate City.....	Publication joint resolution, number 8.....	28.00
Oct.	13 37670	Oskaloosa Herald.....	Publication joint resolution, number 8.....	15.00
Oct.	13 37671	C. C. Goodale.....	Publication joint resolution, number 8.....	33 25
Oct.	13 37672	F. M. Atherton.....	Publication joint resolution, number 11.....	35.00
Oct.	13 37673	Iowa State Register.....	Publication joint resolution, number 11.....	52.80
Oct.	13 37674	Dubuque Times.....	Publication joint resolution, number 8.....	28.00
Oct.	13 37675	John Mahin.....	Publication joint resolution, number 8.....	35.00
Oct.	13 37676	Ayers & McClelland.....	Publication joint resolution, number 8.....	28.00
Oct.	13 37677	J. O. Stewart.....	Publication joint resolution, number 8.....	42.00
Oct.	13 37678	W. W. & C. M. Junkin.....	Publication joint resolution, number 8.....	28.00
Oct.	13 37679	Mahin & Kegeles.....	Publication joint resolution, number 11.....	21.00
Oct.	13 37680	Glenwood Opinion.....	Publication joint resolution, number 11.....	35.09
Oct.	13 37681	E. Russell.....	Publication joint resolution, number 11.....	35.00
Oct.	13 37682	B. Murphy.....	Publication joint resolution, number 11.....	52.00
Oct.	15 37752	H. L. Chaffee.....	Publication joint resolution, number 11.....	28.00
Oct.	25 37775	S. A. Foster.....	Publication joint resolution, number 8.....	47 65
Oct.	25 37781	Des Moines Postoffice.....	Stove and pipe, Treasurer's office.....	32.00
Oct.	25 37782	H. A. Reid.....	Publication joint resolution.....	128.80
Oct.	25 37783	Capital City Ice Company.....	Postage stamps and postal cards.....	3.25
Oct.	5 3794	C. B. Worthington.....	Refilling hectograph.....	8.25
Nov.	5 37950	J. D. McGarragh.....	Ice bill.....	35.00
Nov.	5 37957	H. C. Porter.....	Clerk, Executive office.....	100.00
Nov.	5 37958	E. H. Conger.....	Hauling twenty-three loads books and paper.....	5.75
Nov.	5 37959	Chas. L. Longley.....	Shorthand writing, Attorney General.....	7.50
			Expense Executive Council visiting Additional Penitentiary.....	16.50
			Publication joint resolution, number 8.....	21.00

Nov.	537950	Centerville Citizen	Publication joint resolution, number 11.	26.00
Nov.	537961	Osceola Sentinel	Publication joint resolution, number 11.	37.50
Nov.	537962	Redhead, Wellslager & Co.	Stationery, various offices.	6.00
Nov.	537963	Capital City Gas Company	Gas bill, September and October.	53.10
Nov.	537964	Lansing Mirror	Publication joint resolution, number 8.	35.00
Nov.	537965	Henry Plumb	One eight-day clock, Land Office.	7.00
Nov.	537966	Western Lithograph Company	Letter heads, Governor and Auditor's Offices	97.00
Nov.	537967	C. R. I. & P. Railroad Company	Freight on two boxes public documents.	2.18
Nov.	537968	Western Telephone Company	Telephone rent, September and October.	13.00
Nov.	537969	C. A. Ryden	Freight on books, Des Moines to Iowa City.	3.44
Nov.	537970	C. H. Ward	Paints and oil (Johnson)	13.90
Nov.	537971	A. H. Hamilton	Publication joint resolution, number 8.	25.90
Nov.	537972	H. R. Reynolds	Stove polish and half dozen water pails.	2.25
Nov.	537973	Rollins & Langan	One ball twine	20
Nov.	537974	J. W. Chapman	Publication joint resolution number 8.	28.00
Nov.	537975	Rasellen & Dings	Repairing gas pipes	2.00
Nov.	537976	Western Union Telegraph Comp'y	Messages, September and October.	7.55
Nov.	537977	S. A. Ayres & Co.	Four sponge glasses.	1.00
Nov.	537978	Matt. Parrott	Docket Supreme Court, &c.	125.50
Nov.	537979	A. D. Littleton	Special Executive, State vs. Orwig	33.95
Nov.	537980	United States Express Company	Express, Charles Brooks & Co.	28.70
Nov.	537995	C. R. I. & P. Railroad Company	Freight on paper	81.00
Nov.	537996	Weaver & Maish	Kerosene and glass.	50
Nov.	537997	Cedar Rapids Republican	Publication joint resolution, number 11.	35.00
Nov.	17	55 Robert Alton	Clerk, Executive office.	83.33
Nov.	28	72 Redhead & Wellslager	Three dozen scratch books	7.50
Nov.	23	73 A. Culley	Two and a half days making sidewalk.	5.60
Nov.	23	74 Western Telephone Company	Telephone rental for November	13.00
Nov.	23	75 Van Valkenberg & Hamilton	Legal services, Brown & Moore v. E. C. McMillan	7.50
Nov.	23	76 Des Moines Post office	Postal cards and postal stamps.	599.79
Nov.	23	77 Western Lithograph Company	Letter heads for Adjutant General	50.00
Nov.	23	78 F. M. Mills	Rent, room for State Board of Health	62.50
Nov.	23	79 M. C. Woodruff	Two hundred Railroad Commissioners' Convention Reports.	4.00
Nov.	23	80 Western Lithograph Company	Letter heads, Railroad Commissioners	30.00
Nov.	23	81 C. B. Worthington	Clerk State Board Canvassers	7.50
Nov.	23	82 W. T. Hammond	Clerk State Board Canvassers	9.00
Nov.	23	83 P. V. Carey	Expense firing cannon, Garfield's death	12.85
Nov.	23	84 Rigg & Brewer	Excavating and removing dirt	148.15
Nov.	23	85 George E. Roberts	Publication joint resolution, number 11.	35.00

MISCELLANEOUS EXPENDITURES—CONTINUED.

Date of war-rant.	No. of war-rant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1881.				\$
Nov. 23	86	D. S. P. Michael.	Publishing joint resolution, number 11.	35.00
Nov. 23	87	W. H. Needham.	Publishing joint resolution, number 11.	35.00
Nov. 23	88	Manchester Press.	Publishing joint resolution, number 11.	35.00
Nov. 23	94	W. V. Lucas.	Executive Council, visit Ft. Madison.	10.00
Nov. 26	96	Edward Harris.	Filing stamp, Secretary of State.	2.50
Nov. 28	107	Edward Harris.	One stamp, Executive office.	5.00
Dec. 1	157	John Shanley.	Seventeen days' labor, side walk, etc.	34.00
Dec. 7	208	Capital Publishing Company.	Printing.	1.50
Dec. 7	209	American Express Company.	Express charges, Railroad Commissioners.	1.00
Dec. 7	210	Mills & Co.	Stationery.	28.05
Dec. 7	211	American Express Company.	Express charges.	4.20
Dec. 7	212	Des Moines postoffice.	Postage stamps and envelopes.	218.20
Dec. 7	213	R. L. Chase.	Extra work, Auditor's office.	20.00
Dec. 7	214	Parrott & Girtan.	Five blank books for General Assembly.	83.50
Dec. 7	215	Perkins Bros.	Publishing joint resolution, number 8.	35.00
Dec. 7	216	Rosellen & Dings.	Eighteen feet gas tubing and labor.	9.80
Dec. 7	217	H. C. Hansen.	Floor brush.	2.00
Dec. 7	218	Capital City Ice Company.	Ice bill.	9.50
Dec. 17	297	Grace Gibson.	Ten days' cleaning Hall Representatives.	17.50
Dec. 17	301	Republican Publishing Company.	Publishing joint resolution.	30.00
Dec. 17	302	Redhead, Wellslager & Co.	Stationery.	187.00
Dec. 17	303	H. F. Getchell & Sons.	Bill of lumber.	113.62
Dec. 17	304	P. Paterson.	Repairing chairs.	5.00
Dec. 17	305	United States Express Company.	Express charges.	3.40
Dec. 17	306	Capital City Gas Company.	Gas bill.	41.55
Dec. 31	418	Andrew DeBerry.	Twenty-eight days' labor on legislative halls.	56.00
Dec. 31	419	L. N. Hartzell.	Four days' labor on legislative halls.	8.00

Dec.	31	420 Grace Gibson.....	Eight days scrubbing legislative halls.....	14.00
Dec.	31	421 John Shanley.....	27 days labor, carpenter work and painting legislative halls.....	54.00
Dec.	31	429 Western Telephone Company.....	Rental telephone for December, 1882.....	13.00
Dec.	31	430 Lederer, Strauss & Co.....	Twenty-four pieces cord edge ribbon.....	5.40
Dec.	31	431 Redhead, Wellslager & Co.....	One gross pens for Judge Beck.....	.75
Dec.	31	432 J. G. Rounds.....	Paying war and defense bonds in New York City.....	50.00
Dec.	31	433 J. D. McGarragh.....	Hauling fifty-one loads books and papers.....	12.75
Dec.	31	434 J. D. McGarragh.....	Hauling fifty-three loads books and papers.....	13.25
Dec.	31	435 C. B. Worthington.....	Clerk in Executive office.....	100.00
Dec.	31	436 C. B. Worthington.....	Clerk for Railroad Commissioners.....	20.75
1882.				78.01
Jan.	3	462 Des Moines post-office.....	Postage and box rent.....	3.00
Jan.	3	463 L. N. Hartsell.....	One and one-half days labor.....	3.00
Jan.	3	464 H. P. Hobbs.....	Repairing clocks.....	2.60
Jan.	3	465 Dennis Burns.....	Blackening three stoves.....	16.01
Jan.	4	515 Western Union Telegraph Company.....	Messages in December.....	13.00
Jan.	4	516 Entwistle & O'Dea.....	Stove pipe, ash pan, labor, etc.....	31.00
Jan.	5	528 Carter & Hussey.....	Two blank books, Auditor's office.....	224.98
Jan.	10	580 J. S. Cameron.....	Services rendered Railroad Commission.....	295.00
Jan.	10	581 Peter A. Dey.....	Expenses examining railroads of State.....	28.10
Jan.	10	582 A. R. Anderson.....	Expenses on trip to look after coal supply.....	298.20
Jan.	10	583 M. C. Woodruff.....	Expenses inspection railroads and bridges.....	12.00
Jan.	11	601 Edward Entwistle.....	For four days labor.....	9.25
Jan.	11	602 Farrow Olmstead.....	For firing cannon December 28, 1881.....	51.30
Jan.	11	603 Capital City Gas Company.....	Gas bill, December, 1881.....	1.15
Jan.	11	604 Chicago, Rock & Pacific R. R. Co.....	Freight on books to Iowa City.....	2.50
Jan.	11	605 Capital Publishing Company.....	Two hundred and forty circulars, Auditor of State.....	8.25
Jan.	11	606 C. H. Ward.....	One comb and two brushes.....	25.00
Jan.	11	607 Edward Mumum.....	Clerical services, State Auditor.....	28.40
Jan.	13	634 E. G. Morgan.....	Extra services, Railroad Commissioners.....	5.00
Jan.	13	635 Chas. E. Bissler.....	Forty yards crash @ 12½¢.....	30.00
Jan.	13	636 J. W. Chaffin.....	Publication joint resolution, number 8.....	1.25
Jan.	13	637 American Express Company.....	Express charges, December, 1881.....	21.00
Jan.	13	638 The Hawkeye Company.....	Publishing locals.....	42.00
Jan.	13	639 Gray & Billings.....	Publication joint resolution, number 8.....	24.00
Jan.	13	640 Andrew De Berry.....	Twelve days services, extra janitor.....	5.25
Jan.	13	641 Grace Gibson.....	Three days cleaning halls.....	26.00
Jan.	13	642 John Shanley.....	Thirteen days labor, extra janitor.....	2.00
Jan.	18	651 J. R. Davidson, Sheriff.....	Insane commission, Catherine Loving.....	

MISCELLANEOUS EXPENDITURES—CONTINUED.

Date of War-rant.	No. of War-rant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1882.				\$
Jan. 18.	652	A. O. Pitcher, M. D.	Insane Commission, Catharine Loving.	10.00
Jan. 18.	653	R. Ambler, Attorney.	Insane Commission, Catharine Loving.	10.00
Jan. 18.	654	P. Jericho.	Insane Commission, Catharine Loving.	10.00
Jan. 19.	660	Annie Palmer.	Labor in Auditor's office, six days.	12.00
Jan. 24.	795	S. B. Sanger.	Fourteen boxes pens.	21.00
Jan. 25.	800	Lizzie Christ.	Twenty days' recording Auditor's report.	30.00
Jan. 25.	801	Capital Publishing Company.	Printing 500 postal cards and 1,500 posters.	3.25
Jan. 25.	803	Rosellen & Dings.	Portable gas lamp and repairs.	4.50
Jan. 25.	804	Western Telephone Company.	Rental telephone for January, 1882.	13.00
Jan. 25.	805	Redhead, Wellslager & Co.	Fifty-one and one-half reams legal cap.	126 17
Jan. 25.	806	Merrill & Keeney.	Curtain fixtures, etc.	37.90
Jan. 27.	822	L. Trowbridge.	One month's hauling.	283.25
Feb. 4.	914	J. D. McGarraugh.	One month's hauling.	15.00
Feb. 4.	915	Railroad Gazette.	Subscription for 1882.	8.20
Feb. 4.	916	W. P. Norris.	Four and one-fifth cords wood.	25.20
Feb. 4.	917	James R. Crawshaw.	Nine hours' work on map frame and material.	3.25
Feb. 4.	918	United States Express Company.	Express charges.	1.55
Feb. 4.	919	United States Express Company.	Express charges.	2.35
Feb. 4.	920	L. Harbach.	Carpets, etc.	175.38
Feb. 4.	921	Redhead, Wellslager & Co.	One Emerson File.	1.00
Feb. 4.	922	Chas. E. Risset.	Five yards ribbon.	.50
Feb. 4.	923	Goldstone & Redstone.	Fifteen and one-half yards flannel.	2.33
Feb. 4.	924	Capital Publishing Company.	Fifteen hundred slips.	2.00
Feb. 4.	925	Western Lithograph Company.	Blanks and 1,000 skeleton maps.	53.00
Feb. 4.	926	Des Moines post-office.	Box rent.	1.00
Feb. 4.	927	Loughran & Hillis.	Repairs at Arsenal.	17.50
Feb. 8.	1023	Matt Parrott.	Blanks and blank books.	171.85

Feb. 8	1025	Washington Press	Publishing joint resolution, number 8.	28.00
Feb. 8	1026	C. H. Ward	Brooms, dusters, glass, etc.	17.25
Feb. 8	1028	Des Moines post-office	Postage stamps and envelopes.	378.80
Feb. 8	1029	Redhead, Wellsliager & Co.	Stationery	12.05
Feb. 8	1030	W. H. Fleming	Services Executive office.	60.00
Feb. 11	1226	Walters & Garver	Twenty-five bushels coal.	3.50
Feb. 11	1227	Capital City Gas Company	Gas bill, January, 1882.	65.30
Feb. 11	1228	J. C. Stoughton	Straps for House doors	1.40
Feb. 11	1229	H. F. Getchell & Sons	Lumber bill.	3.36
Feb. 14	1238	R. A. Palmer	Sixteen days' clerical work, Auditor's office.	32.00
Feb. 21	1299	Lizzie Christ	Twenty days' work, Auditor's office.	40.00
Feb. 21	1300	George Rackey	Sawing and piling fifty-eight cords wood.	48.00
Feb. 21	1301	W. C. Norris	Two cords dry wood.	12.00
Feb. 21	1302	Redhead, Wellsliager & Co.	Stationery	42.87
Feb. 21	1303	Western Telephone Company	Rental telephone for February, 1882.	13.00
Feb. 21	1304	F. M. Mills	Rent room, Board of Health.	62.50
Feb. 25	1358	Mills & Co.	Stationery	122.15
Feb. 25	1359	Capital Publishing Company	Two hundred and fifty insurance certificates.	2.50
March 7	1480	J. D. McGarraugh	Hauling books and paper.	15.00
March 7	1481	Bolton Bros.	Bill hardware.	48.67
March 7	1482	United States Express Company	Express charges.	1.50
March 7	1484	Redhead, Wellsliager & Co.	Four reams twenty-five pound cover paper.	17.00
March 7	1483	Dubuque Times	Publishing laws.	2.00
March 7	1485	United States Express Company	Express charges.	.85
March 13	1562	Western Union Telegraph Com'y	Messages in January, 1882.	14.99
March 13	1563	Republican Printing Company	Publishing laws.	6.67
March 13	1564	American Express Company	Express charges.	8.92
March 13	1565	Holland & New	Sizing and varnishing maps.	2.50
March 13	1566	Capital City Gas Company	Gas bill, February, 1882.	41.45
March 13	1567	Redhead, Wellsliager & Co.	Stationery	41.60
March 13	1568	Redhead, Wellsliager & Co.	Stationery	18.50
March 21	1815	W. H. Fleming	Services Executive office.	150.00
March 25	1926	M. Stalker	Expenses examining diseased horses.	10.72
March 25	1927	Mills & Co.	Blanks and blank books.	85.94
March 25	1928	Mary Young	Clerk for Secretary State.	25.00
March 25	1929	Buffon Walker	One month's work, railroad report.	75.00
March 25	1930	Redhead, Wellsliager & Co.	Stationery	116.93
March 25	1931	H. F. Getchell & Sons	Lumber bill.	15.86
March 25	1932	E. H. Conger	Expenses Conger and Lucas to Ft. Madison.	12.85

MISCELLANEOUS EXPENDITURES--CONTINUED.

Date of wai- rant.	No. of wai- rant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1882				\$
March 25	1893	Chas. E. Bisser.....	Three yards forty-six inch duck.....	.75
March 25	1934	W. A. Reed & Co.....	One half hide tap leather.....	7.25
March 25	1935	Geo. W. Baker.....	Soap, brooms and pail for General Assembly.....	20.65
March 25	1936	Western Telephone Company.....	Rental telephones for March.....	13.00
March 25	1937	Journal Printing Company.....	Publishing laws.....	4.66
March 25	1938	Perkins Bros.....	Publishing laws.....	4.67
March 25	1939	S. A. Ayers & Co.....	Lamp chimneys and tumblers.....	8.60
March 25	1940	Shea, Smith & Co.....	Three dozen impression books.....	90.65
March 25	1941	Mills & Co.....	Law books, Railroad Commission.....	245.25
March 25	1942	Frank Thurber.....	Balance due as janitor.....	57.60
March 25	1943	Ed. Entwistle.....	Balance due as janitor.....	57.60
March 25	1944	N. H. Brookovur.....	Balance due as janitor.....	57.60
March 25	1945	C. A. Ryden.....	Balance due as janitor.....	57.60
March 25	1946	D. A. Scales.....	Balance due as janitor.....	57.60
March 25	1947	W. T. Haywood.....	Stationery, General Assembly.....	38.95
March 30	1950	Hammer & Co.....	Freight on books and paper.....	8.25
March 30	1951	Western Lithograph Company.....	Letter-heads, Auditor.....	47.00
March 30	1952	Mills & Co.....	Letter-heads, Land office.....	8.00
March 30	1953	M. C. Woodruff.....	Expenses, Chicago and Milwaukee.....	14.85
March 30	1994	J. A. T. Hull.....	To postage stamps from notaries.....	23.68
March 30	1995	W. V. Lucas.....	To postage stamps received as fees.....	9.50
March 31	2042	James O'Mera.....	Messenger, Executive office, twenty-seven days.....	40.50
March 31	2045	American Express Company.....	Express charges.....	5.25
March 31	2046	J. D. McGarraugh.....	Hauling books and paper.....	15.00
March 31	2047	American Express Company.....	Express charges, books, etc.....	2.45
March 31	2048	American Express Company.....	Express charges, books, etc.....	16.20
April 1	2099	Des Moines post-office.....	Postage stamps and envelopes.....	235.50

April	6	2146 J. W. Akers.....	Expenses National Convention State Superintendents.....	61.50
April	6	2147 Norman Lichty.....	Two feathers and one wisp broom.....	2.50
April	6	2148 United States Express Company..	Express charges.....	20.35
April	6	2149 Clarinda Herald Printing Company	Publishing laws.....	2.00
April	6	2150 C. H. Ward & Co.....	To mdse.....	1.25
April	6	2151 Western Union Telegraph Comp'y.	Messages in March.....	8.42
April	6	2160 R. C. Taylor.....	Repairing clocks, Senate and House.....	5.00
April	28	2284 J. A. T. Hull.....	Expenses to Washington (census).....	97.50
April	28	2285 B. R. Sherman.....	Expenses to Washington (census).....	94.00
May	3	2358 F. E. Dapron.....	Upholstering five chairs, Executive office.....	25.75
May	3	2362 Thos. L. Smith.....	Claiming Executive office.....	5.50
May	3	2366 Western Union Telegraph Comp'y.	Messages in April.....	11.10
May	3	2367 Western Lithograph Company.....	Ten thousand letter heads for State Superintendent.....	82.00
May	3	2368 Western Telephone Company.....	Rental telephone for April.....	13.00
May	3	2369 Capital City Gas Company.....	Gas bill for March.....	57.23
May	3	2370 Gus. Smith.....	One case matches.....	5.10
May	3	2371 American Express Company.....	Express charges.....	77.10
May	3	2372 American Express Company.....	Express charges.....	2.25
May	3	2373 United States Express Company.....	Express charges.....	15.10
May	3	2374 Des Moines post-office.....	Postage stamps and envelopes.....	532.33
May	3	2375 Chicago & Northwestern R. R. Co.	Freight on books.....	5.80
May	3	2377 Patton & Neideg.....	Ten and a half pounds Castile soap.....	1.68
May	3	2378 Carter & Hussey.....	Blank book and ink.....	19.00
May	3	2379 J. D. McGarragh.....	Hauling books and paper.....	15.00
May	3	2380 Davenport Gazette.....	Publishing laws.....	1.35
May	3	2381 R. S. Finkbine.....	Expense examining Agricultural College buildings.....	3.85
May	3	2382 The Times-Republican.....	Publishing laws.....	3.50
May	3	2383 Redhead, Wellslager & Co.....	Stationery.....	36.20
May	3	2384 Capital City Publishing Company..	One thousand circulars and one thousand envelopes, Treasurer..	6.50
May	3	2385 Iowa State Register.....	Printing and publishing laws.....	226.01
May	3	2386 Matt. Parrott.....	Blanks and printing.....	168.75
May	3	2391 G. H. Moore.....	Eleven and a half days work in State Library.....	23.00
May	4	2428 United States Express Company.....	Express charges.....	51.45
May	5	2436 Redhead, Wellslager & Co.....	Stationery.....	190.14
May	6	2448 George Weaver.....	One day's work with team.....	2.50
May	17	2481 Western Lithograph Company.....	Material for maps, Railroad Commission.....	1,166.75
May	17	2482 F. D. Reid.....	Six hundred copies Legislative Manuals.....	300.00
May	17	2483 A. J. Johnson.....	Grading, filling, and sodding capitol grounds.....	19.75
May	17	2484 C. B. Parson.....	Sod and hauling.....	6.25

MISCELLANEOUS EXPENDITURES—CONTINUED.

Date of war-	No. of war.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1882.				
May	17	2485 L. Harbach.....	Repairs for offices and furniture.....	44.94
May	17	2486 Iowa State Journal.....	Publishing laws.....	1.67
May	17	2487 Des Moines Rubber Stamp Co.....	One set rubber type and pallet.....	2.30
May	17	2488 Entwistle & O'Dea.....	Two coal hods, \$1.60; wash pan, \$.35; six dust pans, \$1.50; one stove carrier, \$4.00.....	7.45
May	17	2489 United States Express Company.....	Express charges.....	2.10
May	17	2490 Capital City Gas Company.....	Gas bill, April.....	24.00
May	17	2491 Nonpareil Printing Company.....	Publishing laws.....	7.35
May	17	2493 F. M. Mills.....	Rent for room, State Board Health.....	67.50
May	17	2494 F. E. Dapron.....	One quart furniture polish.....	1.00
May	17	2495 Redhead, Wellslager & Co.....	One box envelopes.....	1.75
May	17	2496 F. J. Parke.....	Preparing and copying tables live stock.....	20.00
May	17	2497 D. M. Hamlin.....	Copying statistics of manufacturers.....	6.25
May	17	2498 Wm. C. Ross.....	Work on fence.....	9.00
May	24	2518 P. Paterson.....	Repairing chairs.....	3.75
May	24	2519 Western Telephone Company.....	Rental telephones for May.....	13.00
May	24	2520 Redhead, Wellslager & Co.....	Stationery.....	45.25
May	27	2547 W. H. Fleming.....	Clerk, Executive office.....	50.00
June	1	2608 Chamberlain Manufacturing Co.....	One perfection check protector.....	20.00
June	2	2626 J. D. McGarragh.....	Hauling books and paper.....	15.00
June	3	2632 W. H. Fleming.....	Services, Secretary State office.....	90.00
June	6	2636 American Express Company.....	Express charges.....	81.15
June	6	2637 Redhead, Wellslager & Co.....	Six dozen scratch books.....	12.00
June	6	2658 Callahan & Co.....	Law of Corporations, "Boone".....	3.00
June	6	2659 J. K. & W. H. Gilchrist.....	Lumber bill.....	10.76
June	8	2697 Mills & Co.....	Printing and stationery.....	65.00
June	8	2698 Parrott & Girtton.....	Blank books.....	23.50

June 8	2699	United States Express Company	Express charges	49.45
June 8	2700	C. H. Ward & Co.	Dusters, sponges, soap, etc	25.25
June 12	2720	Jno. H. Perry	Publishing laws	1.35
June 12	2721	Iowa State Leader	Publishing laws	149.43
June 12	2722	Hammer & Co.	Freight on paper	.95
June 12	2761	Gray's Atlas Company	Map for Governor	18.00
June 20	2762	Capital Printing Company	Printing	13.75
June 20	2763	Western Lithograph Company	Letter heads, Attorney-general	35.00
June 20	2764	L. Harbach	For five and two thirds yards linoleum	7.08
June 20	2765	Merrill, Keeney & Co.	Carpets and carpet sweeper	73.81
June 20	2766	Capital City Gas Company	Gas bill for May	17.40
June 20	2767	Redhead, Wellslager & Co.	Four dozen spools pink tape	18.00
June 20	2768	Western Union Telegraph Comp'y	Messages in May	8.68
June 20	2769	Binford & Huff	Legal services (Murphy v. McMillan)	50.00
June 30	2880	Ella C. Miles	Telephone reports, April, May and June, 1882	7.50
July 1	2899	J. A. T. Hull	Postage stamps	88.93
July 1	2900	F. W. Young	Work on census, June, 1882	100.00
July 1	2901	Western Telephone Company	Rental telephones for June, 1882 (\$13.00)	13.00
July 1	2902	W. H. Fleming	Work on census, June, 1882	100.00
July 1	2903	Capital Publishing Company	Printing receipts and circulars	22.75
July 1	2904	C. A. Ryden	Boxes for packing laws Nineteenth General Assembly	19.35
July 1	2905	American Express Company	Express charges	30.80
July 1	2906	Des Moines post-office	Postage stamps and envelopes	1,199.51
July 1	2907	Chicago Lumber Company	Lumber bill, per Johnson	21.26
July 1	2908	Mills & Co.	Eleven thousand sheets bond paper	148.50
July 3	2992	Western Union Telegraph Comp'y	Messages in June, 1882	9.97
July 10	3042	Geo. H. Gardner	Abstract for Attorney-general	5.00
July 13	3087	Capital Publishing Company	Printing fifteen hundred envelopes	2.50
July 13	3088	Redhead, Wellslager & Co.	Stationery	14.17
July 13	3089	Capital City Gas Company	Gas bill, June, 1882	8.70
July 13	3090	J. D. McGarragh	Hauling for June	15.00
July 13	3091	C. E. Risser & Bro.	One and two thirds yards oil cloth	.80
July 13	3092	United States Express Company	Express charges on books	14.95
July 13	3093	Mills & Co.	Press work on report	259.81
July 13	3094	E. H. Conger	Expenses Executive Council to Independence and Ft. Madison	31.85
July 27	3193	Garfield Plumbing Company	One awning for library	5.00
July 27	3194	Baker Bros.	One box matches	5.75
July 27	3195	Redhead, Wellslager & Co.	Stationery	34.18
July 27	3196	L. Harbach	Ten and two thirds yards linoleum	13.33

MISCELLANEOUS EXPENDITURES—CONTINUED.

Date of war- rant.	No. of war- rant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1882				\$
July 27	3197	A. V. & H. W. Poor.	Poor's Manuals of the railroads of the United States.	5.00
July 27	3198	J. R. Crawshaw.	Carpenter work for Railroad Commissioners.	16.00
July 27	3199	Wm. N. Ray.	Cleaning house for Railroad Commissioners.	10.00
July 27	3200	Pioneer Coal Company.	Four thousand pounds Lehigh coal, arsenal.	24.00
July 28	3201	City of Des Moines.	Grading Governor's square and sidewalks.	480.00
July 28	3217	Mills & Abdill.	Seventeen and a half reams extra superior.	80.50
July 28	3218	J. H. Hohberger.	Eleven store boxes.	2.75
July 31	3266	F. W. Young.	Work on census in July, 1882.	100.00
July 31	3268	W. H. Fleming.	Work on census in July, 1882.	100.00
July 31	2279	J. A. T. Hull.	Postage stamps from notaries.	29.00
Aug. 3	3318	Capital Publishing Company.	Printing one thousand envelopes.	1.75
Aug. 3	3359	Iowa State Register.	To two hundred lists institutes, State Superintendent.	1.00
Aug. 3	3360	Ella C. Miles.	Telephone report for July.	2.50
Aug. 8	3372	B. R. Sherman.	Postage stamps received for fees.	17.59
Aug. 10	3392	United States Express Company.	Express charges.	5.75
Aug. 10	3393	J. D. McGarraugh.	Hauling books and paper.	15.00
Aug. 10	3395	Rollins & Langan.	One hundred and five pounds M, 24x36.	9.87
Aug. 10	3396	Mills & Co.	Stationery and printing.	54.00
Aug. 10	3397	L. Harbach.	Carpets and chair s.	64.25
Aug. 10	3398	Capital City Gas Company.	Gas bill for July, 1882.	11.10
Aug. 11	3399	Western Union Telegraph Comp'y.	Messages in July.	17.80
Aug. 15	3403	Western Lithograph Company.	Printing maps for Railroad Commission.	1,000.00
Aug. 16	3420	F. W. Young.	Work on census, half month in August.	50.00
Aug. 5	2426	American Express Company.	Express charges.	4.95
Sept. 5	3534	W. H. Fleming.	Work on census, August.	100.00
Sept. 5	3535	F. W. Young.	Work on census, half August.	50.00
Sept. 12	3627	J. D. McGarraugh.	Hauling books and paper.	15.00

Sept.	12	3625 H. O. Kimball.....	Two copies report international cotton exposition.....	6.00
Sept.	12	3626 Western Telephone Company.....	Rental telephone for August.....	13.00
Sept.	12	3625 L. Harbach.....	Set castors, piece leather and four pounds tow.....	1.85
Sept.	12	3629 Western Union Telegraph Company.....	Messages in August.....	14.27
Sept.	12	3630 Belle Wisner.....	Report telephone calls night watchman.....	2.50
Sept.	12	3631 Carter & Hussey.....	Stationery.....	13.90
Sept.	12	3632 Mills & Co.....	Rent room, State Board Health.....	77.50
Sept.	12	3633 Hammer & Co.....	Freight on one piece statuary.....	.85
Sept.	12	3634 Drake & Stephenson.....	Varnish, gasoline, etc.....	4.75
Sept.	12	3635 United States Express Company.....	Express charges.....	3.55
Sept.	12	3636 C. E. Risser.....	Three yards canvass and three yards muslin.....	1.35
Sept.	12	3637 C. Roysden.....	Four keys.....	1.00
Sept.	12	3638 Redhead, Wellslager & Co.....	Stationery.....	55.31
Sept.	12	3639 J. P. Bushnell & Co.....	Six directories.....	18.00
Sept.	13	3642 Carter & Hussey.....	Five thousand life insurance certificates.....	82.00
Sept.	13	3643 Western Lithograph Company.....	Lithographing for Railroad Commissioners.....	170.00
Sept.	13	3644 A. J. Lindsey.....	Dinners for Indians, per Governor.....	8.00
Sept.	15	3656 Capital Publishing Company.....	Printing for Superintendent Public Instruction.....	12.00
Sept.	26	3654 Iowa Central Coal Company.....	Thirty tons coal.....	270.00
Sept.	26	3655 Western Telephone Company.....	Rental telephones for July.....	13.00
Sept.	26	3656 Capital City Gas Company.....	Gas bill for August.....	10.80
Sept.	26	3657 Mills & Co.....	Stationery.....	62.50
Sept.	26	3658 Park C. Wilson.....	Express charges.....	4.25
Sept.	26	3690 Mills & Abdl.....	Stationery.....	77.80
Sept.	26	3691 Matt Parrott.....	Blanks and blank books.....	69.00
Sept.	26	3692 J. A. T. Hull.....	Ribbon, Osgood & Co.....	1.00
Sept.	26	3694 Lederer, Strauss & Co.....	Piece gros grain ribbon.....	2.50
Sept.	26	3695 John Beckwith.....	Stamps and envelopes.....	380.44
Sept.	26	3696 L. Harbach.....	One book-case, Board of Health.....	50.00
Oct.	3	3825 F. W. Young.....	Work on census in September.....	100.00
Oct.	3	3830 R. L. Chase.....	Making railroad tax certificates.....	8.00
Oct.	3	3831 W. H. Fleming.....	Work on census in September.....	100.00
Oct.	4	3838 Belle Wisner.....	Telephone report, night watchman calls.....	2.50
Oct.	4	3839 J. D. McGarragh.....	Hauling books and paper.....	15.00
Oct.	4	3840 Redhead, Wellslager & Co.....	Stationery.....	43.60
Oct.	4	3841 Western Union Telegraph Company.....	Messages in September.....	7.04
Oct.	4	3842 American Express Company.....	Express charges.....	19.35
Oct.	4	3843 United States Express Company.....	Express charges.....	14.05
Oct.	4	3892 W. S. Smith.....	One and one fourth days work, old capitol.....	2.50

MISCELLANEOUS EXPENDITURES—CONTINUED.

Date of war.	No. of war.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1882.				\$
Oct. 30	4035	F. W. Young.	Work on census in October.	100.00
Nov. 1	4083	W. H. Fleming.	Work on census in October.	100.00
Nov. 14	4144	Thomas Murray.	Surveying and platting island, township 78, range 3.	18.00
Nov. 14	4145	M. J. Rholfs.	Surveying and platting island, township 78, range 3.	8.00
Nov. 14	4146	C. S. Watkins.	Surveying and platting island, township 78, range 3.	8.00
Nov. 14	4147	S. P. Bryant.	Surveying and platting island, township 78, range 3.	8.00
Nov. 14	4148	Western Telephone Company.	Rental telephones for September and October.	26.00
Nov. 14	4151	Jno. M. Campbell.	Work on census.	13.00
Nov. 14	4152	W. A. King.	Work on census.	22.50
Nov. 14	4153	Thos. J. Walker.	Work on census.	50.00
Nov. 14	4153	Jas. H. Wardle.	Work on census.	65.00
Nov. 14	4155	Belle Wisner.	Telephone report, night watchman calls.	2.50
Nov. 14	4156	Matt Parrott.	Binding and blanks.	23.00
Nov. 14	4157	Loughran & Hillis.	Repairing gun carriage, arsenal.	7.15
Nov. 14	4158	Western Union Telegraph Comp'y.	Messages in October.	14.21
Nov. 14	4159	S. A. Ayres & Co.	Cuspidores and soap dish.	5.00
Nov. 14	4160	Capital City Gas Company.	Gas bill, September and October.	53.70
Nov. 14	4161	John Beckwith.	Stamps and envelopes.	65.20
Nov. 14	4162	Mills & Co.	Ruling blanks.	24.00
Nov. 14	4163	C. H. Ward.	Paints and oils.	14.95
Nov. 14	4164	Western Lithograph Company.	Letter heads, Attorney-general and Clerk.	75.00
Nov. 14	4165	United States Express Company.	Express charges.	18.35
Nov. 14	4167	F. M. Mills.	Rent of room for Board of Health.	77.50
Nov. 14	4168	J. D. McGarraugh.	Hauling books and paper.	15.00
Nov. 14	4169	Redhead, Wellslager & Co.	Stationery.	38.80
Nov. 14	4170	Baker Bros.	One dozen blacking.	1.50
Nov. 14	4171	John Beckwith.	Postage stamps and envelopes.	17.30

Nov.	16	4189	American Express Company.....	Express charges.....	17.15
Nov.	16	4196	Pioneer Coal Company.....	Twelve tons of coal, arsenal.....	114.00
Nov.	16	4197	Redhead, Wellslager & Co.;.....	One letter press.....	6.50
Nov.	16	4198	W. V. Lucas.....	Postage stamps, from fees.....	6.80
Nov.	17	4207	F. E. Diapron.....	Repairing chair.....	1.00
Nov.	29	4275	Baker & Haynes.....	Legal services for Mine Inspector.....	10.00
Nov.	29	4278	W. H. Fleming.....	Work on census.....	100.00
Nov.	29	4279	J. D. McGarraugh.....	Hauling books and paper.....	15.00
Nov.	29	4280	W. A. Munson.....	Five hours work, census.....	1.25
Nov.	29	4281	J. A. T. Hull.....	Postage stamps from fees.....	19.12
Nov.	29	4282	City of Des Moines.....	Building sidewalk.....	182.00
Nov.	29	4283	American Express Company.....	Express charges.....	140.25
Nov.	29	4284	American Express Company.....	Express charges.....	88.75
Nov.	29	4285	Patten & Neidig.....	Soap and stove polish.....	2.05
Nov.	29	4286	Capital City Ice Company.....	Ice bill, October and November.....	56.30
Nov.	29	4287	Barquist & Nelson.....	One slop pail and seven and a quarter pounds zinc.....	1.75
Dec.	2	4349	A. D. Littleton.....	Sheriff's fees, State of Iowa vs. J. Wisehart.....	75.65
Dec.	4	4363	M. Jacobs.....	Two great gross pens.....	60.00
Dec.	4	4364	Culver, Page & Hoyne.....	Mase, per bill.....	76.50
Dec.	4	4365	P. Halehan.....	Hauling stone.....	3.50
Dec.	4	4366	Western Union Telegraph Com'y.....	Messages in November.....	6.72
Dec.	4	4367	Capital Publishing Company.....	Two thousand labels.....	2.00
Dec.	4	4368	Redhead, Wellslager & Co.....	Six and a half pounds hemp twine.....	1.43
Dec.	11	4415	United States Express Company.....	Express charges.....	144.65
Dec.	19	4446	Entwistle & O'Dea.....	Repairing stoves.....	11.65
Dec.	19	4447	Iowa State Register.....	Forty copies argument Attorney General, Amendment case.....	27.00
Dec.	19	4448	Capital City Gas Company.....	Gas bill, November.....	40.60
Dec.	19	4449	Chicago Lumber Company.....	Lumber bill.....	19.04
Dec.	19	4450	Redhead, Wellslager & Co.....	Two reams 28x40 news, cut and bricked.....	12.00
Dec.	19	4451	A. C. Mount.....	One dozen brooms for Johnson.....	4.00
Dec.	19	4452	Western Telephone Company.....	Rental, telephone for November and December.....	26.00
Dec.	19	4453	W. T. Hammond.....	Clerk State Board Canvassers.....	10.00
Dec.	19	4454	R. L. Clarke.....	Clerk State Board Canvassers.....	10.00
Dec.	19	4462	United States Express Company.....	Express charges.....	.70
Dec.	19	4463	James Burgess.....	Janitor to Railroad Commissioners.....	150.00
Dec.	27	4511	John Beckwith.....	Postage stamps and envelopes.....	619.68
Dec.	27	4512	Baker Bros.....	One case matches.....	5.60
Dec.	30	4562	Wm. H. Fleming.....	Work on census in December.....	100.00

MISCELLANEOUS EXPENDITURES—CONTINUED.

Date of war- rant.	No. of war- rant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1883.				\$
Jan.	2	4583 Robt. McNulty.....	Freight charges.....	22.65
Jan.	4	4635 J. D. McGarraugh.....	Hauling books and paper.....	15.00
Jan.	4	4636 Bolton Bros.....	Bill hardware.....	43.10
Jan.	4	4637 F. Olmsted.....	Expense firing State salute.....	11.95
Jan.	4	4638 J. A. T. Hull.....	Stamps received as fees.....	9.00
Jan.	4	4639 L. Harbach.....	Roll wire and nails.....	1.40
Jan.	4	4640 Merrill, Keeney & Co.....	Fifty-three yards carpet paper.....	2.65
Jan.	4	4641 Western Union Telegraph Company.....	Messages in December, 1882.....	4.30
Jan.	4	4642 J. A. T. Hull.....	Freight on books.....	1.00
Jan.	4	4643 United States Express Company.....	Express charges.....	60.25
Jan.	25	4857 American Express Company.....	Express charges.....	47.65
Jan.	25	4862 Goldstone & Redstone.....	Five yards muslin and eight yards flax.....	2.95
Jan.	25	4863 Pratt, Warren & Craig.....	One giant nail puller.....	2.50
Jan.	25	4864 Gust. Newlen.....	Repairing furniture.....	2.25
Jan.	25	4865 E. L. Smith, Agent.....	Express charges, Pacific Express Company.....	2.35
Jan.	25	4866 Western Lithograph Company.....	Letter-heads, Railroad Commission.....	8.00
Jan.	25	4867 L. Harbach.....	Pick-axe, wire and frames.....	12.00
Jan.	25	4868 Weaver & Maish.....	Feather dusters and brushes, Adjutant-general.....	6.65
Jan.	25	4869 Capital City Gas Company.....	Gas bill for December.....	49.45
Jan.	25	4870 Jno. Beckwith, P. M.....	Postage stamps and envelopes.....	534.32
Jan.	25	4871 Western Lithograph Company.....	Lithographing for Superintendent Public Instruction.....	88.00
Jan.	25	4873 Osgood, Harris & Co.....	Three and four fifths yards ribbon.....	2.28
Jan.	25	4874 Capital Publishing Company.....	Printing two hundred and fifty postal cards.....	1.50
Jan.	31	4915 W. H. Fleming.....	Work on census in January, 1883.....	100.00
Jan.	31	4930 Mary Young.....	Work on census in January, 1883.....	80.00
Jan.	31	4931 V. H. Olmstead.....	Work on census.....	3.75
Jan.	31	4932 B. F. Keller.....	Work on census.....	3.75
Jan.	31	4933 Redhead, Wellsliager & Co.....	Stationery.....	33.93

Jan.	31	4934 Jas. H. Wardle.....	Work on census.....	10.00
Jan.	31	4935 Chariton Patriot.....	One thousand circular sheets.....	6.00
Jan.	31	4938 J. D. McGarragh.....	Hauling books and paper.....	15.00
Feb.	10	4996 W. S. Fisher.....	Twelve and one half cords dry wood.....	68.75
Feb.	12	5002 C. W. Bennett.....	Dating stamp, Clerk's office.....	6.00
Feb.	12	5003 C. W. Bennett.....	Dating stamp, Treasurer's office.....	4.30
Feb.	12	5014 United States Express Company.....	Express charges.....	1.75
Feb.	12	5015 Garfield Plumbing Company.....	Repairing gas pipe, Auditor's office.....	39.08
Feb.	12	5016 United States Express Company.....	Express charges.....	18.95
Feb.	12	5017 Chicago Lumber Company.....	Bill lumber, per Johnson.....	10.00
Feb.	12	5018 Western Union Telegraph Company.....	Messages in January, 1883.....	6.55
Feb.	12	5019 American Express Company.....	Express charges.....	15.90
Feb.	12	5020 J. L. Brown.....	Sheriff's fees, Emmett county, service on county auditor.....	.80
Feb.	12	5023 Mills & Co.....	Blanks for Superintendent Public Instruction.....	5.10
Feb.	12	5024 Carter & Hussey.....	Blank books, State Auditor.....	33.50
Feb.	12	5026 F. M. Mills.....	Rent room, State Board of Health.....	77.50
Feb.	13	5032 Drake & Stephenson.....	Paints and oils, per Johnson.....	8.85
Feb.	14	5037 John Beckwith, P. M.....	One year's subscription Postal Guide.....	1.50
Feb.	15	5043 Joseph Clayton.....	For sawing twelve and one half cords wood.....	9.68
Feb.	16	5047 T. E. Dapron.....	Repairing chairs.....	1.00
Feb.	16	5049 Capital Publishing Company.....	Printing envelopes and circulars.....	3.50
Feb.	16	5050 Capital City Gas Company.....	Gas bill, January.....	47.05
March	1	5097 Mary Young.....	Work on census in February.....	80.00
March	1	5103 J. G. Berstler.....	Clerk for Superintendent Public Instruction.....	75.00
March	1	5104 Western Lithograph Company.....	Two hundred lithograph orders, school fund transfer.....	12.00
March	1	5105 Plain Talk Company.....	Twenty-two hundred letter circulars, Auditor.....	11.00
March	1	5108 L. Harbach.....	Sixty-eight feet rubber strip.....	2.20
March	1	5115 J. D. McGarragh.....	Hauling books and paper.....	15.00
March	2	5124 Goodwin & Farnellee.....	Cleaning time lock on safe.....	6.00
March	2	5130 Parrott & Girton.....	Blank books (fifteen books).....	254.40
March	5	5139 Neils E. Hansen.....	Twenty-eight days messenger boy.....	28.00
March	6	5142 F. M. Mills.....	Printing Stock Breeders' Association proceedings.....	119.48
March	6	5143 W. H. Fleming.....	Work on census in February.....	100.00
March	7	5145 Mills & Company.....	Stationery.....	64.00
March	7	5146 United States Express Company.....	Express charges.....	18.45
March	7	5147 Wright, Cummins & Wright.....	Legal services in Orwig cases.....	25.00
March	7	5148 Carter & Hussey.....	Stationery.....	13.65
March	7	5149 Redhead, Wells & Co.....	Stationery.....	22.00
March	7	5165 Chicago, R. I. & P. R. Co.....	Freight on books.....	.88

MISCELLANEOUS EXPENDITURES—CONTINUED.

Date of war-rant.		TO WHOM ISSUED.		ON WHAT ACCOUNT.		AMOUNT.
No. of war-rant.						
1883.	8	5166	L. Harbach.	Chairs and furniture repairs.		\$ 16.63
March	12	5195	American Express Company.	Express charges.		.95
March	12	5196	C. W. Bennett.	Rubber stamps for Auditor and Treasurer.		6.00
March	12	5197	E. Lewis.	One hundred and fifty letter circulars, Auditor.		3.50
March	12	5198	Western Union Telegraph Com'y.	Messages in February.		8.10
March	12	5199	United States Express Company.	Express charges.		1.00
March	12	5200	American Express Company.	Express charges.		24.69
March	16	5220	Matt. Parrott.	Five hundred Stock Breeders' Association Proceedings.		148.75
March	16	5223	L. Harbach.	One book-case, State Board of Health.		50.00
March	29	5256	Western Telephone Company.	Rental telephones, January to April.		26.00
March	30	5262	Compartet & Stark.	Bill of hardware.		7.10
March	30	5263	Redhead, Wellslager & Co.	Stationery.		52.00
March	30	5268	J. R. Thomas & Son.	Bill of hardware.		2.45
March	30	5269	Plain Talk Company.	Printing for Auditor's office.		10.25
March	31	5277	J. G. Berstler.	Clerk Superintendent Public Instruction.		100.00
March	31	5298	W. H. Fleming.	Work on census in March.		100.00
March	31	5299	Mary Young.	Work on census in March.		80.00
April	3	5361	J. D. McGarraugh.	Hauling books and paper.		15.00
April	5	5392	United States Express Company.	Express charges.		2.90
April	5	5393	Carter & Hussey.	One quart ink and letter book, Superintendent Public Instruction.		5.00
April	5	5394	Western Union Telegraph Com'y.	Messages in March.		10.25
April	9	5418	H. Cox.	Three carpet sweepers.		10.50
April	9	5419	John Beckwith, P. M.	Postage stamps and envelopes.		645.16
April	17	5493	A. H. Andrews & Co.	Three office chairs, Auditor's office.		25.50
April	24	5508	J. G. Berstler.	Clerk to Superintendent Public Instruction.		50.00
April	24	5513	Osgood, Harris & Co.	Twelve bolts ribbon.		10.20
April	25	5518	United States Express Company.	Express charges.		2.45

April	25	5520	Redhead, Wellslager & Co.	Stationery.....	421.61
April	25	5521	Glass & Hoover..	Fifteen copies brief (State of Iowa vs. Kegan)...	4.00
April	25	5522	Capital City Gas Company.....	Gas bill, February and March.....	85.70
April	25	5523	L. Harbach.....	Three set casters for chairs.....	2.25
April	27	5525	C. O. Mason.....	Two copies Cotton's Portfolios.....	4.50
April	27	5530	H. Cox.....	One carpet sweeper.....	3.50
April	30	5550	J. D. McGarraugh.....	Hauling books and paper.....	15.00
May	1	5581	John Beckwith, P. M.....	Postage stamps and envelopes.....	169.59
May	1	5582	S. V. Sanger & Co.....	Five gross pens.....	7.50
May	1	5583	Mary Young.....	Work on census in April.....	80.00
May	1	5584	W. H. Fleming.....	Work on census in April.....	100.00
May	1	5585	J. A. T. Hull.....	Postage stamps received as fees.....	10.50
May	1	5586	Acres, Blackmar & Co.....	One six quire bank calendar, Auditor.....	15.00
May	1	5587	Plain Talk Company.....	Printing for Auditor.....	16.80
May	1	5588	Western Lithograph Company.....	Three thousand letter-heads, Auditor's office.....	24.00
May	1	5589	Weaver & Maish.....	Four ostrich dusters.....	8.00
May	1	5590	Redhead, Wellslager & Co.....	Stationery for library.....	19.70
May	1	5591	Baker Bros.....	One case matches.....	5.75
May	1	5593	Western Telephone Company.....	Rental telephones.....	39.00
May	1	5594	F. M. Mills.....	Rent of room for State Board Health.....	77.50
May	1	5598	Western Telephone Company.....	Rental telephone, Supreme Clerk's office.....	9.00
May	5	5608	James O'Meara.....	Messenger, twenty-five days.....	31.25
May	9	5658	Chicago Lumber Company.....	Lumber bill.....	25.35
May	9	5662	Goldstone & Redstone.....	Six yards flannel and two yards duck.....	1.90
May	9	5663	L. Harbach.....	Repairs for chairs.....	1.05
May	9	5664	Western Union Telegraph Company.....	Messages in April.....	14.88
May	9	5665	United States Express Company.....	Express charges.....	3.50
May	9	5667	Western Telephone Company.....	Rental telephones.....	9.00
May	9	5668	H. P. Hobbs.....	Repairing clocks.....	3.00
May	12	5678	J. G. Berstler.....	Clerk for Superintendent Public Instruction.....	100.00
May	12	5682	American Express Company.....	Express charges.....	3.05
May	12	5683	United States Express Company.....	Express charges.....	4.00
May	18	5691	Rollins & Langan.....	Twenty pounds numbers six and seven hemp twine.....	4.40
May	18	5692	Capital City Gas Company.....	Gas bill for April.....	23.75
May	18	5693	Ainsworth & Bonbright.....	One lawn mower for Arsenal.....	15.00
May	22	5705	Redhead, Wellslager & Co.....	Four hundred and twenty reams book paper.....	2,186.75
May	29	5726	American Express Company.....	Express charges.....	63.95
May	31	5744	J. D. McGarraugh.....	Hauling books and paper.....	15.00
May	31	5753	James O'Meara.....	Messenger, twenty-seven days.....	38.75

MISCELLANEOUS EXPENDITURES—CONTINUED.

Date of War.		No. of War.		TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
1883.						\$
May	31	5766	John A. Hohberger.....	Pump fixtures.....		1.00
May	31	5767	L. Harbach.....	One reading rocker.....		6.00
May	31	5768	Capital Publishing Company.....	Five hundred receipt cards, Treasurer.....		2.25
June	5	5789	Plain Talk Company.....	Six hundred letter circulars, Auditor.....		11.00
June	5	5793	J. G. Berstler.....	Clerk for Superintendent Public Instruction.....		150.00
June	5	5799	W. H. Fleming.....	Work on census in May.....		100.00
June	5	5800	Mary Young.....	Work on census in May.....		80.00
June	5	5801	John Beckwith, P. M.....	Postage stamps and envelopes.....		122.74
June	5	5803	United States Express Company.....	Express charges.....		41.55
June	5	5804	Carter & Hussey.....	Two thirds dozen quarts Dessauer's ink, Secretary of State.....		6.00
June	5	5805	Entwistle & O'Dea.....	Bill repairs for stoves.....		11.55
June	5	5806	Western Union Telegraph Company.....	Messages in May.....		10.00
June	5	5808	Drake & Stephenson.....	Bill paints, oils and varnishes, per Johnson.....		8.55
June	19	5895	Rufus Clark.....	Six days' work in Library.....		12.00
June	19	5896	Bolton Bros.....	Bill hardware.....		10.60
June	19	5897	Iowa State Register.....	One hundred stationery slips.....		1.00
June	19	5898	Redhead, Wellslager & Co.....	Stationery.....		29.85
June	19	5902	The Hawkeye Company.....	Publishing Auditor's insurance notice.....		14.10
June	19	5903	Miller, Girtton & Waters.....	Ruling blanks, Auditor's office.....		2.25
June	30	5933	J. D. McGarraugh.....	Hauling books and paper.....		15.00
June	30	5941	James O'Meara.....	Messenger, twenty-six days.....		32.50
June	30	5943	Mary Young.....	Work on census in June.....		80.00
June	30	5955	W. H. Fleming.....	Work on census in June.....		100.00
				Total.....		\$ 31,800.76

STATEMENT No. IV.

CONTINGENT FUNDS.

PROVIDENTIAL CONTINGENCIES.

Amount of unexpended balance appropriated by section 7, chapter 166, Acts of 1880.....	\$ 4,274.41
Amount appropriated by section 7, chapter 138, Acts of 1882..	10,000.00
Total.....	<u>\$14,274.41</u>

The amounts expended were as follows, viz.:

Nov. 5, 1881. To E. R. S. Woodrow, Asylum for Fee- ble-Minded Children.....	\$ 79.95	
Jan. 25, 1882. To J. H. Stubenrauch, repairs on roof of Deaf and Dumb Institution.....	278.19	
May 3, 1882. To J. L. Geddes, for repairs on Agricul- tural College buildings.....	1,500.00	
Aug. 4, 1882. To W. G. Donnan, for damages by storm to Insane Hospital at Independence.	4,000.00	\$5,858.27
Balance unexpended June 30, 1883.....		<u>\$8,416.27</u>

DISBURSEMENTS OF THE GOVERNOR'S CONTINGENT FUND,

*Showing the amount of warrants drawn on said fund, and to whom issued,
from October 1, 1881, to and including June 30, 1883:*

To Robert Aiton.....	\$ 249.99
To M. Stalker.....	90.00
To C. B. Worthington.....	100.00
To John H. Gear.....	119.45
To Wm. H. Fleming.....	125.00
To W. S. Robertson.....	127.80
To Carrie A. Clarke.....	5.00
To Jennie McCowan.....	35.75
To L. E. Ayers.....	100.00
To Laura V. Sloan.....	90.00
To R. L. Clarke.....	2,010.00
To John C. Parish.....	1,560.00
To B. R. Sherman.....	68.50
To Welker Given.....	600.00
Total.....	<u>\$ 5,281.49</u>

STATEMENT No. V.

Disbursements of the clerk's funds by the several State officers, showing the amount of warrants drawn on said funds, and to whom issued, from October 1, 1881, to and including June 30, 1883.

BY SECRETARY OF STATE.

To Mrs. Emma G. Hull.....	\$ 1,751.00
To Mary Young.....	156.25
To Mira Troth.....	7.50
To Niels Hansen.....	33.00
To Ella Johnson.....	18.75
To Lizzie Christ.....	26.25
To W. T. Hammond.....	200.00
To Buffon Walker.....	75.00
To W. H. Fleming.....	100.00
To F. W. Young.....	75.00
To R. B. Baird.....	10.50
Total.....	\$ 2,453.25

BY AUDITOR OF STATE.

To L. E. Ayres, book-keeper.....	\$ 2,600.00
To W. T. Wilkinson, insurance department clerk.....	1,558.66
To B. F. Rehkopf, insurance department clerk.....	775.00
To R. L. Chase, extra clerk.....	350.00
To Lizzie Christ, extra clerk.....	96.00
To Mrs. J. S. Farron, extra clerk.....	382.00
To W. V. Lucas, extra clerk.....	10.00
Total.....	\$ 5,771.66

BY TREASURER OF STATE.

To D. W. Smith.....	\$ 416.66
To M. L. Conger.....	647.83
To N. M. Smith.....	685.51
Total.....	\$1,750.00

BY SUPERINTENDENT OF PUBLIC INSTRUCTION.

To C. L. Von Coelln.....	\$ 210.00
To L. A. Knowlton.....	150.00
To Geo. H. Nichols.....	400.00
To A. B. Billington.....	1,035.00
To Mrs. J. W. Akers.....	160.00
To Mr. A. Patterson.....	7.00
To Miss Cynthia Duff.....	14.00
Total.....	\$1,976.00

BY CLERK OF SUPREME COURT.

To A. J. Hirschl.....	\$ 11.00
To E. J. Holmes.....	15.50
To C. T. Jones.....	713.00
To A. C. Matthews.....	34.00
To Mary E. Young.....	271.00
To D. W. Smith.....	8.00
To C. H. Gilmore.....	8.00
To P. Clark.....	4.25
To Emma Howell.....	800.9
Total.....	\$ 1,145.65

STATEMENT No. VI.—MISCELLANEOUS ITEMS.

WARRANTS.

GENERAL REVENUE.

Amount of warrants outstanding September 30, 1881.....	\$ 22,093.74
Amount issued from Oct. 1, 1881, to and including June 30, 1883, ...	2,286,738.19
Total.....	\$2,308,831.93
Deduct amount redeemed from Oct. 1, 1881, to June 30, 1883.	2,292,381.33
Leaves outstanding June 30, 1883.....	\$ 16,450.60

WAR AND DEFENSE.

Amount of warrants outstanding October 1, 1881	\$ 135.43
(None issued or redeemed in the past fiscal period.)	

WAR AND DEFENSE REVENUE.

The following warrants were issued in accordance with the provisions of chapter 81, section 1, Acts of 1864; and chapter 68, section 2, Acts of 1866, to pay certain soldiers of the Sixth Regiment, Iowa Infantry, for the time served between the time of enlisting in the State service, to time of mustering into United States service:

Date of war-rant.	No. of war-rant.	TO WHOM ISSUED.	ON WHAT ACCOUNT ISSUED.	Amount.
1882.				
Feb. 2		David L. Palmer	Pay for services (military).....	\$10.66
1883.				
April 2		J. M. Limbacker	Pay for services (military).....	7.94
Total.....				\$18.60

HOSPITAL FOR INSANE AT INDEPENDENCE—(*County Dues*).

The Superintendent has certified to this office, quarterly, the amount due from each county on account of board and clothing, under section 1428, Code of 1873, which, during the fiscal *period* ending June 30, 1883, amounted in the aggregate to.....\$ 142,633.81

Under section 1390, Code of 1873, Auditor's warrants have issued to the treasurer of the hospital during the same period, amounting to\$ 167,056.00

Showing a deficiency of.....\$ 24,422.19

HOSPITAL FOR INSANE AT MOUNT PLEASANT—(*County Dues*).

The Superintendent has certified to this office, quarterly, the amount due from each county on account of board and clothing, under section 1428, Code of 1873, which, during the fiscal period ending June 30, 1883, amounted in the aggregate to.....\$ 113,116.07

Under section 1390, Code of 1873, Auditor's warrants have been issued to the treasurer of the hospital during the same period amounting to.....\$ 172,114.00

\$ 68,997.93

RAILROAD PROSECUTIONS.

Unexpended balance, September 30, 1881\$ 5,475.00

No warrants have been issued on this fund during the past fiscal period.

STATEMENT No. VII.

Showing the county and district agricultural societies entitled to State aid, under section 1112 of the Code of 1873; also total receipts of said societies, receipts for membership only, and the amount paid each society for the year 1881.

NAME OF SOCIETY.	Total receipts.	Receipts for membership.	Amount of State aid.
Adair County.....	\$ 115.00	\$ 65.00	\$ 65.00
Allamakee County.....	757.24	216.00	200.00
Appanoose County.....	1,286.01	415.00	200.00
Benton County.....	1,240.21	215.00	200.00
Black Hawk County.....	1,050.25	205.00	200.00
Boone County.....	671.85	332.00	200.00
Buchanan County.....	1,353.85	819.75	200.00
Butler County.....	453.25	152.50	152.50
Cass County.....	1,060.00	240.00	200.00
Cedar County.....	1,331.46	925.00	200.00
Cerro Gordo County.....	850.95	118.00	118.00
Chickasaw County.....	236.00	200.00	200.00
Clarke County.....	969.25	220.00	200.00
Clay County.....	994.00	250.00	200.00
Clayton County.....	603.00	220.50	200.00
Clinton County.....	2,003.70	167.00	167.00
Crawford County.....	321.45	220.45	200.00
Dallas County.....	763.98	207.00	200.00
Davis County.....	679.53	331.00	200.00
Decatur County.....	1,149.84	519.00	200.00
Delaware County.....	1,620.00	273.00	200.00
Des Moines County.....	3,774.64	260.00	200.00
Fayette County.....	729.50	354.00	200.00
Floyd County.....	475.75	394.00	200.00
Franklin County.....	358.50	211.00	200.00
Greene County.....	278.53	213.00	200.00
Grundy County.....	1,115.00	265.00	200.00
Guthrie County.....	482.75	134.00	134.00
Hamilton County.....	272.55	214.00	200.00
Hancock County.....	220.25	216.00	200.00
Hardin County.....	1,364.42	267.00	200.00
Harrison County.....	1,473.05	593.00	200.00
Henry County.....	3,200.00	1,200.00	200.00

STATEMENT No. VII—CONTINUED.

NAME OF SOCIETIES.	Total receipts.	Receipts for membership.	Amount of State aid.
Howard County.....	\$ 252.50	\$ 212.00	\$ 200.00
Humboldt County.....	550.00	214.00	200.00
Ida County.....	956.00	256.00	200.00
Iowa County.....	1,277.53	225.00	200.00
Jackson County.....	3,557.26	205.00	200.00
Jasper County.....	2,140.00	535.00	200.00
Jefferson County.....	1,453.00	258.00	200.00
Johnson County.....	1,450.00	178.00	178.00
Jones County.....	2,518.77	1,250.00	200.00
Keokuk County.....	3,853.45	1,850.00	200.00
Lee County.....	1,667.90	300.00	200.00
Linn County.....	917.12	208.00	200.00
Louisa County.....	1,350.00	215.00	200.00
Lucas County.....	1,365.00	351.00	200.00
Madison County.....	976.64	300.00	200.00
Mahaska County.....	5,095.54	750.00	200.00
Marion County.....	2,603.50	740.00	200.00
Marshall County.....	561.34	202.00	200.00
Mills County.....	753.75	230.00	200.00
Mitchell County.....	401.00	244.00	200.00
Monona County.....	578.10	240.00	200.00
Monroe County.....	1,173.00	376.00	200.00
Montgomery County.....	3,463.03	200.00	200.00
Muscatine County.....	1,314.41	230.00	200.00
Page County.....	2,770.65	534.00	200.00
Poweshiek County.....	704.00	437.00	200.00
Ringgold County.....	420.00	200.00	200.00
Sac County.....	686.61	660.00	200.00
Scott County.....	7,202.53	270.00	200.00
Shelby County.....	1,470.00	380.00	200.00
Story County.....	702.00	290.00	200.00
Tama County.....	415.00	219.50	200.00
Taylor County.....	1,727.00	200.00	200.00
Union County.....	535.00	240.00	200.00
Van Buren County.....	2,473.95	1,090.00	200.00

STATEMENT No. VII.—CONTINUED.

NAME OF SOCIETY.	Total receipts.	Receipts for membership.	Amount of State aid.
Warren County	\$ 1,236.50	\$ 940.30	\$ 200.00
Washington County	2,259.65	1,400.00	200.00
Wayne County	1,034.60	447.00	200.00
Winneshiek County	2,300.75	298.50	200.00
Woodbury County	3,745.39	200.00	200.00
Worth County	75.55	50.00	50.00

DISTRICT SOCIETIES.

Agency City District	\$ 1,556.24	\$ 642.00	\$ 200.00
Boone District	803.25	300.00	200.00
Dunlap District	221.00	169.00	169.00
Grand River Valley District	1,751.00	1,100.00	200.00
Maple Valley District	260.00	230.00	200.00
Moulton District	1,067.01	453.00	200.00
Mount Joy District	2,285.00	242.00	200.00
Northwestern Ag'l & Mechan'l Association.	4,408.93	1,087.25	200.00
Northwestern Iowa District	874.80	588.25	200.00
Strawberry Point District	1,842.02	357.00	200.00
Stuart District	842.90	219.00	200.00
Traer District	1,162.55	202.00	200.00
Union District, La Porte City	438.92	189.85	189.85
Union District, Villisca	824.60	217.50	200.00
Union District, West Liberty	1,441.28	213.00	200.00
West Point District	1,167.00	206.00	200.00
	\$124,311.26	\$ 34,703.35	\$ 17,423.35

STATEMENT No. VIII.

Showing the county and district agricultural societies entitled to State aid under section 1112, of the Code of 1873, also total receipts of said societies, receipts for membership only, and the amount paid each society for the year 1882.

NAME OF SOCIETY.	Total receipts.	Receipts for membership.	Amount of State aid.
Adair County.....	\$ 655.15	\$ 352.00	200.00
Allamakee County.....	1,300.00	225.00	200.00
Appanoose County.....	1,335.47	435.00	200.00
Audubon County.....	1,671.40	262.50	200.00
Benton County.....	1,568.30	889.00	200.00
Boone County.....	678.50	443.00	200.00
Buchanan County.....	1,634.00	1,016.00	200.00
Butler County.....	240.40	108.50	108.50
Cass County.....	2,031.90	240.00	200.00
Cedar County.....	1,884.20	950.95	200.00
Cerro Gordo County.....	518.50	215.00	200.00
Chicaksaw County.....	671.20	316.00	200.00
Clarke County.....	903.30	213.00	200.00
Clay County.....	733.20	230.00	200.00
Clayton County.....	807.75	252.00	200.00
Clinton County.....	3,194.08	293.00	200.00
Crawford County.....	760.55	275.25	200.00
Dallas County.....	659.35	205.00	200.00
Davis County.....	1,110.70	570.00	200.00
Decatur County.....	2,200.00	665.00	200.00
Delaware County.....	2,439.50	497.00	200.00
Des Moines County.....	6,647.27	370.00	200.00
Fayette County.....	1,638.75	574.00	200.00
Floyd County.....	847.75	150.00	150.00
Franklin County.....	577.47	250.00	200.00
Greene County.....	1,100.00	325.00	200.00
Grundy County.....	1,537.35	371.00	200.00
Guthrie County.....	677.45	253.00	200.00
Hamilton County.....	273.80	205.00	200.00
Hancock County.....	223.00	218.00	200.00
Hardin County.....	2,182.95	800.00	200.00
Harrison County.....	2,212.20	809.00	200.00
Henry County.....	3,459.66	936.25	200.00

STATEMENT No. VIII.—CONTINUED.

NAME OF SOCIETY.	Total receipts.	Receipts for membership.	Amount of State aid.
Howard County.....	\$ 807.00	\$ 300.00	\$ 200.00
Humboldt County.....	657.06	292.00	200.00
Ida County.....	600.50	234.00	200.00
Iowa County.....	1,477.25	253.00	200.00
Jasper County.....	2,481.45	725.00	200.00
Jackson County.....	3,510.17	230.00	200.00
Jefferson County.....	1,131.70	900.00	200.00
Johnson County.....	1,925.08	78.00	78.00
Jones County.....	2,751.09	1,250.00	200.00
Keokuk County.....	2,016.93	996.00	200.00
Kossuth County.....	176.00	123.00	123.00
Lee County.....	1,838.86	311.00	200.00
Linn County.....	714.03	227.00	200.00
Louisa County.....	1,845.90	215.00	200.00
Lucas County.....	1,112.22	286.00	200.00
Madison County.....	1,800.00	500.00	200.00
Mahaska County.....	6,470.28	3,799.00	200.00
Marion County.....	2,822.00	775.00	200.00
Marshall County.....	879.03	212.00	200.00
Mills County.....	1,086.90	230.00	200.00
Mitchell County.....	728.93	472.00	200.00
Monona County.....	915.00	340.00	200.00
Montgomery County.....	4,216.60	200.00	200.00
Muscatine County.....	1,903.75	206.00	200.00
Osceola County.....	230.95	140.00	140.00
Page County.....	3,189.99	723.00	200.00
Palo Alto County.....	788.80	237.00	200.00
Poweshiek County.....	694.64	368.00	200.00
Ringgold County.....	643.48	200.00	200.00
Sac County.....	635.00	385.00	200.00
Scott County.....	5,487.49	260.00	200.00
Shelby County.....	1,635.70	300.00	200.00
Story County.....	577.65	256.00	200.00
Tama County.....	660.74	346.00	200.00
Taylor County.....	2,768.07	200.00	200.00
Union County.....	354.00	210.00	200.00
Van Buren County.....	2,258.82	1,000.00	200.00

STATEMENT No. VIII—CONTINUED.

NAME OF SOCIETY.	Total receipts.	Receipts for membership.	Amount of State aid.
Warren County.....	\$ 1,863.00	\$ 250.00	\$ 200.00
Washington County.....	2,659.43	456.00	200.00
Wayne.....	1,135.13	493.00	200.00
Winneshiek.....	3,367.51	506.00	200.00
Worth.....	239.35	132.00	132.00

DISTRICT SOCIETIES.

Agency City District.....	\$ 2,973.14	\$ 763.00	\$ 200.00
Boone District.....	1,244.70	230.00	200.00
Dunlap District.....	946.22	476.15	200.00
Grand River Valley District.....	1,875.00	726.00	200.00
Maple Valley District.....	275.00	235.00	200.00
Moulton District.....	1,052.35	444.00	200.00
Mount Joy District.....	3,125.00	380.00	200.00
Northwestern Iowa District.....	1,082.10	520.75	200.00
Strawberry Point District.....	2,516.76	555.00	200.00
Traer District.....	842.05	208.00	200.00
Union District, La Porte City.....	955.09	261.00	200.00
Union District, Villisca.....	1,118.30	277.00	200.00
Union District, West Liberty.....	1,746.00	220.00	200.00
West Point District.....	1,202.00	375.00	200.00
Totals.....	\$ 141,421.29	\$ 39,204.35	\$ 17,331.50

I have carefully estimated the probable receipts for the ensuing fiscal term, beginning July 1, 1883, and ending June 30, 1885, as shown in the following statement, numbered nine, to be \$2,482,600.00.

The probable expenditures for the same period, including the necessary appropriations for salaries, etc., to April 1, 1886, as shown in statement numbered ten, are estimated to be \$1,918,820.00, leaving a surplus of \$563,780.00 for extraordinary appropriations.

STATEMENT No. IX.

ESTIMATED RECEIPTS.

For the fiscal term commencing July 1, 1883, and ending on the 30th day of June, 1885:

From State taxes, two mill levy.....	\$1,900,000.00
From interest on delinquent taxes.....	35,000.00
From insane dues, from counties.....	300,000.00
From Orphan's Home dues, from counties.....	21,500.00
From Deaf and Dumb clothing bills, from counties.....	1,800.00
From Blind Institution clothing bills, from counties.....	400.00
From Asylum for Feeble-Minded children, clothing bills, from counties.....	6,500.00
From Peddlers' licenses.....	700.00
From sale of laws, codes, and revisions.....	600.00
From insurance companies, for taxes.....	109,000.00
From insurance companies, for fees, by Auditor of State.....	50,000.00
From Secretary of State, for fees.....	7,500.00
From Clerk of the Supreme Court, for fees.....	5,500.00
From special taxes, account of Railroad Commissioners' expenses.....	30,000.00
From special taxes from telegraph companies.....	11,600.00
From all other sources.....	2,500.00
Total.....	<u>\$2,482,600.00</u>

STATEMENT No. X.

ESTIMATED EXPENDITURES.

For the fiscal term commencing July 1, 1883, and ending June 30, 1885, exclusive of extraordinary appropriations; also, estimated appropriations required to pay salaries and other expenses until April 1, 1886.

ACCOUNTS.	Estimated ex- penditures.	Amount of ap- propriation required to pay to April 1, 1886.
Adjutant-general's salary.....	\$ 3,000.00	\$ 3,000.00
Adjutant-general's ordnance sergeant's salary.....	1,000.00	1,000.00
Attorney-general's salary.....	3,000.00	3,000.00
Attorney-general's per diem.....	2,000.00	General law.
Auditor of State, salary.....	4,400.00	4,400.00
Auditor of State, deputy's salary.....	2,400.00	2,400.00
Auditor of State, contingent and clerk's funds.....	10,000.00	10,000.00
Clerk of the Supreme Court, salary.....	4,400.00	4,400.00
Clerk of the Supreme Court, deputy's salary.....	2,400.00	2,400.00
Clerk of the Supreme Court, clerk's fund.....	1,500.00	1,500.00
Circuit Judges, salaries.....	79,200.00	79,200.00
District Judges, salaries.....	61,600.00	61,600.00
District Attorneys, salaries.....	16,800.00	16,800.00
Governor's salary and room rent.....	7,200.00	7,200.00
Governor's contingent fund.....	8,000.00	8,000.00
Governor's private secretary's salary.....	2,400.00	2,400.00
Janitor's and night watcher's pay.....	27,120.00	27,120.00
Railroad Commissioners, salaries.....	18,000.00	18,000.00
Railroad Commissioners, secretary's salary.....	3,000.00	3,000.00
Railroad Commission expenses.....	9,000.00	9,000.00
Secretary of State, salary.....	4,400.00	4,400.00
Secretary of State, deputy's salary.....	2,400.00	2,400.00

ESTIMATED EXPENDITURES—CONTINUED.

ACCOUNTS.	Estimated ex- penditures.	Amount of ap- propriation required to pay to April 1, 1886.
Secretary of State, clerks' funds (as estimated by Secretary).....	\$ 5,000.00	\$ 5,000.00
Secretary of State, land department.....	2,400.00	2,400.00
State Inspector of Coal Mines, salary.....	3,000.00	3,000.00
State Librarian, salary.....	3,000.00	3,000.00
State Librarian, assistant's salary.....	1,000.00	1,000.00
State Treasurer, salary.....	4,400.00	4,400.00
State Treasurer, deputy's salary.....	2,400.00	2,400.00
State Treasurer, clerk's fund (as per estimate of Treasurer).....	3,000.00	3,000.00
State Superintendent of Public Weights and Measures, salary.....	100.00	100.00
Superintendent of Public Instruction, salary.....	4,400.00	4,400.00
Superintendent of Public Instruction, deputy's salary.....	2,400.00	2,400.00
Superintendent of Public Instruction, clerks' fund (as per estimate of Superintendent).....	3,000.00	3,000.00
Supreme Judges, salaries.....	40,000.00	40,000.00
Supreme Court, contingent expenses.....	2,000.00	2,000.00
Supreme Court Reporter's salary.....	4,000.00	4,000.00
Adjusting permanent school fund and revenue accounts.....	500.00	500.00
Agricultural College, trustee's mileage.....	2,200.00	General law.
Agricultural societies.....	36,000.00	General law.
Arrest of fugitives.....	12,000.00	General law.
Asylum for Feeble-Minded Children, for clothing.....	8,000.00	General law.
Asylum for Feeble-Minded Children, support.....	50,000.00	General law.
Asylum for Feeble-Minded Children, trustees' mileage.....	2,200.00	General law.
Blind Institution, for clothing.....	800.00	General law.
Blind Institution, for support and pupilage.....	54,000.00	General law.
Deaf and Dumb Institution, for clothing.....	2,300.00	General law.
Deaf and Dumb Institution, for support and pupilage.....	110,000.00	General law.
Des Moines river land claims.....	2,000.00	General law.

Hospitals for Insane, trustees' expenses.....	4,200.00	General law.
Hospitals for Insane, county and State patients.....	450,000.00	General law.
Interest on school fund loans.....	40,000.00	\$ 40,000.00
Iowa Orphans' Home, county dues.....	25,000.00	General law.
Iowa Soldiers' Orphans' Home, Trustees' mileage.....	500.00	General law.
Iowa Soldiers' Orphans' Home, support.....	15,000.00	General law.
Iowa Weather Service.....	2,000.00	General law.
Miscellaneous expenditures.....	40,000.00	General law.
New capitol building (balance of appropriation of 1882).....	175,000.00	General law.
Penitentiary at Anamosa, support.....	40,000.00	General law.
Penitentiary at Anamosa, officers' and guards' pay.....	40,000.00	General law.
Penitentiary at Ft. Madison, officers' and guards' pay.....	55,000.00	General law.
Penitentiary visitor fund.....	120.00	General law.
Providential contingencies.....	10,000.00	\$ 10,000.00
Relief of Metz.....	480.00	General law.
School Journal.....	300.00	General law.
State binding.....	32,000.00	General law.
State Board of Education, expenses.....	600.00	General law.
State Board of Health, salaries and expenses.....	10,000.00	General law.
State Historical Society.....	2,000.00	General law.
State Horticultural Society.....	2,000.00	General law.
State Library.....	6,000.00	General law.
State Militia.....	40,000.00	General law.
State Normal School, Directors' expenses.....	2,200.00	General law.
State printing.....	50,000.00	General law.
State Reform School, support.....	65,000.00	General law.
State Reform School, Trustees' expenses.....	1,200.00	General law.
State University, Board of Regents' expenses.....	2,000.00	General law.
State University, endowment fund.....	40,000.00	General law.
Stationery.....	20,000.00	General law.
Teachers' Institutes.....	9,900.00	General law.
Twentieth General Assembly, expenses.....	105,000.00	General law.
Total.....	\$ 1,918,820.00	

Since the last biennial report from this office, the war and defense four per cent warrants, issued under chapter 199, Laws of 1880, amounting to \$125,000.00 and the last of the war and defense bonds then outstanding, for the sum of \$2,500.00, have been redeemed and canceled; and it affords me much pleasure through you, sir, as their chief executive, to congratulate the people of Iowa upon the fact that the State is once more practically out of debt, her finances in a sound and prosperous condition and her executive business wisely and economically administered.

The following statement, numbered eleven, is an exhibit of an apparent indebtedness which is not real, as the State owes no one but herself.

STATEMENT No. XI.

AMOUNT DUE FROM REVENUE TO SCHOOL FUND.

The revenue fund has become responsible to the school fund for the following bonds:

Bond No. 1, issued to the permanent school fund of the State, under section 1, chapter 134, Laws of 1864, dated November 12, 1864, interest payable on the first days of January and July in each year, at 8 per cent, for.....	\$ 122,295.75
Bond No. 2, issued to permanent school fund of the State, under chapter 80, Laws of 1866, dated March 2, 1868, interest payable on the first days of January and July in each year, at 8 per cent, for.....	112,202.26
Bond No. 3, issued to the permanent school fund of the State, for losses to the school fund, under section 2, chapter 134, Laws of 1864, dated November 1, 1871, interest payable on the first days of January and July of each year, at 8 per cent, for.....	8,558.14
Bond No. 4, issued to the permanent school fund of the State, for losses to the school fund, under section 2, chapter 134, Laws of 1864, dated January 5, 1876, interest payable on the first days of January and July in each year, at 8 per cent, for.....	2,379.04
Total.....	\$ 245,435.19

In addition to the cash balance in the treasury, of \$71,559.52, I find upon record assets accredited to general revenue, as shown in the following statement, numbered twelve; the notes having been placed in the hands of the Attorney-general for collection, as evidenced by receipts on file in this office:

STATEMENT No. XII.

REAL ESTATE AND NOTES BELONGING TO GENERAL
REVENUE.

DYER DEFALCATION.

Wm. H. Shaw, balance on note (ten per cent).....	\$ 217.00
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ORWIG DEFALCATION.

S. Mellinger's note (six per cent).....	\$ 6,700.00
Maria S. Orwig and S. F. Spofford, note (six per cent)..<	2,650.00
Maria S. Orwig, note (ten per cent).....	1,000.00
Maria S. Orwig, note (ten per cent).....	1,500.00
Maria S. Orwig, note (ten per cent).....	2,500.00

Real estate, commencing at the northeast corner of the northwest quarter of section 8, township 78, range 24 west, thence west 6 chains and 73 links, thence south 10 degrees, 30 minutes, east 11 chains, thence north 68 degrees, east 4 chains and 80 links, thence north 9 chains and 24 links to place of beginning, containing five and 87-100 acres (estimated value*).....	8,000.00
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Total.....	\$22,350.00
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Deduct amount collected by Attorney-general and paid into the State treasury.....	9,520.75
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Leaving a balance due the State, of.....	\$ 12,829.25
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*Estimated value of lands same as before reported, having had no opportunity to re-value them.

RANKIN DEFALCATION.

District township of Saylorville, note (ten per cent)...	\$ 77.70
Russell & Harper, two notes at \$100 each (ten per cent)	200.00
Will Kent, note (ten per cent).....	700.00
Jackson Wisheart and wife, judgment for.....	2,911.08

Real estate, south part nw qr of ne qr, 30 acres; and north part of sw qr of ne qr, 10 acres; all in section 27, township 74, range 6, in Washington county; the whole estimated to be worth \$300. Sections 28 and 29, and ne qr of section 21, and se qr of section 30, all in township 100, range 48, in Lyon county, 1,600 acres; estimated to be worth \$8,000.

Also, the sw qr of section 1, township 97, range 40; 160 acres in O'Brien county; estimated to be worth \$500.

Total estimated value of real estate now remaining unsold.....	8,500.00
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Total.....	\$ 11,888.78
Deduct amount paid by Jackson Wisheart, on judgm't	1,500.00

Balance due the State.....	\$10,388.78
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Aggregate. notes, judgment, and real estate.	\$23,435.06
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The following statement, numbered thirteen, is an exhibit of the assets of the permanent school fund, as shown by the records of this office, including the \$3,789.66 balance in the treasury, as heretofore stated.

My predecessor, in the last biennial report from this office, pronounced most of the notes therein described as worthless, and placed an estimate upon the value of the real estate. I have no means of ascertaining the facts in relation thereto, and have given the estimates heretofore published.

If this worthless paper could be legally destroyed and the accounts closed up, the expense of repeated publication would be saved, and this office relieved of a positive annoyance.

STATEMENT No. XIII.
ASSETS OF PERMANENT SCHOOL FUND.

List of notes and mortgages remaining unpaid June 30, 1883

BELONGING TO EAD'S LOANS.

DATE OF NOTE.	MAKER OF NOTE.	Amount unpaid.	REMARKS.
July 19, 1856	L. J. Zwart and B. Zwart.....	\$ 2,400.00	Judgment in Lee county, 1865; mortgaged property sold and this balance remains unpaid.
Aug. 13, 1856	W. G. Crawford and McCoreckle..	643.92	Judgment in Humboldt county, 1866; mortgaged property sold, and this balance remains unpaid.
June 27, 1856	John W. Stanton and Shaw.....	200.00	Judgment in Jasper county, 1871; mortgaged property sold, and this balance remains unpaid.
July 12, 1856	George S. Hampton	5,000.00	Suit begun in Johnson county in 1865; suit dismissed by district attorney and note returned, there being a prior lien on mortgaged property.
May 6, 1856	W. J. Gilbert and McBride	600.00	Judgment in Johnson county; not a lien on any real estate; "estimated entirely worthless."
Dec. 16, 1856	T. J. Cannon	6,318.87	Receipt of J. Tracey, receiver, on file, dated February 15, 1861.
Total.....		\$ 15,162.79	

STATEMENT No. XIII—CONTINUED.

BELONGING TO EAD'S SURETIES.

DATE OF NOTE.	MAKER OF NOTE.	Amount unpaid.	REMARKS.
June 3, 1857	Benjamin Grossman.....	\$ 750.00	Judgment 1865; mortgaged property sold, and this balance remains unpaid.
Nov. 19, 1856	R. W. Rothrock.....	1,185.00	Judgment 1867; mortgaged property in Iowa county sold, and this balance remains unpaid.
Nov. 20, 1856	W. H. Leach.....	1,765.25	Judgment 1866; mortgaged property in Jefferson county sold, and this balance remains unpaid.
Nov. 19, 1856	Leach and McFarland.....	3,000.00	Receipt of J. Tracey, receiver, on file, dated February 15, 1861.
Nov. 21, 1856	J. A. Goodrich.....	734.50	Judgment in Lee county, 1865; mortgaged property sold, and this balance remains unpaid.
Nov. 19, 1856	Boyles, Stempel and Hugel.....	3,207.62	Receipt of J. Tracey, receiver, on file, dated February 15, 1861.
Nov. 18, 1856	B. Hugel.....	641.39	Judgment in Lee county, 1865; mortgaged property sold, and this balance remains unpaid.
Oct. 15, 1856	T. J. Cannon.....	1,000.00	Receipt of J. Tracey, receiver, on file, dated February 15, 1861.
June 17, 1856	W. H. White.....	65.85	Original note of \$500.00, given district attorney for collection, 1865; \$434.15 paid in 1869, leaving this balance.
Jan. 2, 1857	Thomas Snyder.....	1,500.00	Judgment in Johnson county, 1867; a prior lien on mortgaged property renders it worthless.
Jan. 8, 1856	H. F. King.....	76.15	Original note of \$500.00, given district attorney for collection, 1865; \$423.85 paid in 1868, leaving this balance.
May 8, 1856	George Andrews.....	1,250.00	This note on file.
Aug. 19, 1856	James D. Eads.....	5,873.50	Original note, \$20,000.00, given to J. Tracey, receiver, February 15, 1861; paid, 1867, \$11,411.50; in 1871, \$2,715, leaving balance.
Total.....		\$ 21,049.26	

STATEMENT No. XIII—CONTINUED.

Contract notes, taken in part payment for lands and lots acquired from Eads' loans and sold by the State for the benefit of the school fund.

DATE.	NAMES.	WHEN DUE.	AMOUNT.
Feb. 5, 1872	Allyn, Frank, in hands of Attorney-General.....	Five years...	\$ 900.00
June 1, 1874	Bennett, W. S., balance.....	Ten years...	1,108.33
May 12, 1871	Greene, Abby M., balance.....	Eight years...	1,000.00
Nov. 4, 1868	Scott, Mary S., balance.....	Five years...	896.00
April 25, 1882	Moore, S. M., balance.....	Two years...	50.00
	Total.....		\$ 3,954.33

Description of real estate bid in and held by the State for the use of the school fund, on foreclosure of mortgages and judgments on Eads' loans, also the estimated value of the same.

On judgment against James M. Reid and Hugh T. Reid, in Keokuk, Iowa:

	ESTIMATED VALUE.
Block 18, lying west of a north and south line running through the center of block 31, and produced through said block 18, six and a half acres.....	\$ 200.00
Sw qr block 28, two and a half acres; w hf block 22, five acres; e hf block 27, five acres.....	405.00
Lots 13, 14, 15, and 16, block 6, Nassau's addition to Keokuk.....	40.00
Also: Lots 1, 2, 3, 4, 5, 6, 11, 12, 15, 16, 17, 18, block 8.....	
Lots 1, 2, 3, 4, 9, 10, 12, block 9.....	
Lots 5, 6, 7, 8, 15, 16, block 10.....	
Lots 5, 6, 7, 8, 9, 10, 16, 17, 18, block 11.....	
Lots 1, 2, 5, 6, 9, 10, block 12.....	
Lots 1, 2, 3, 4, 5, 8, 9, block 13.....	
Lots 5 and 6, block 14.....	
Fractional block 16, Nassau's Addition to Keokuk.....	500.00
West half block 21, Nassau's Addition to Keokuk.....	

On judgments, vs. Reid & Anderson, and S. J. & H. T. Reid.

Lots 5, 6, 7, 8, block 6; lots 1 and 2, block 7; all in Nassau's Addition to the city of Keokuk.....	40.00
Also lots 7, 8, 9, 10, 11, 12, block 60, lying partly in Mason's Lower addition, and partly in Reid's addition to Keokuk.....	450.00

On judgments, vs, A. T. Walling:

Undivided one third of, commence on se corner of sw qr, section 1, township 65, range 5; thence w on s line of said qr section to sw corner of said qr; thence n on w line of said qr, 11 chains, 42 links to stone; thence e parallel to s line of said qr section, 30 chains, 50 links, to post; thence s 10 chains, 92 links to post; thence parallel to s line of said qr section, 9 chains, 50 links to post; thence s 50 links, to beginning, containing 35 acres, in Lee county..... 250.00

Except the following tract sold to W. W. Belknap, in 1868, as follows:

Undivided one third of, beginning at a point on west bank of Mississippi river, 33 feet n of the s line of section 1; thence w about 400 feet to a point 73 feet w of the new center line of Keokuk & St. Paul Railway; thence southerly 33 feet parallel with said railway to the s line of said section; thence e about 420 feet along the s line of said section to the w bank of said river, thence up said river to place of beginning, being in the s half of section 1, township 65 north, range 5 west.
Also, nw qr of sw qr, and ne qr of sw qr, section 3, township 91, range 26, 80 acres, in Wright county. 400.00

Description of real estate bid in by and still belonging to the State for school fund, on foreclosure of mortgage given by the Medical Department of the State University at Keokuk:

Lots 1, 2, 5, 6, 7, 8, 9, 10, 11, and 12, block 20 in Keokuk. 2,930.00

Total estimated value of lands and lots not yet sold and under the control of the Executive Council.\$ 5,215.00

STATEMENT No. XIII.—CONTINUED.

Amount of the permanent school fund in the several counties, as shown by Auditor of State's books on the 30th day of June, 1883.

COUNTIES.	AMOUNT.	COUNTIES.	AMOUNT.
Adair	\$ 33,244.69	Johnson	\$ 26,418.40
Adams	30,640.74	Jones	39,256.53
Allamakee	71,014.58	Keokuk	24,959.57
Appanoose	24,392.05	Kossuth	18,262.22
Audubon	23,017.65	Lee	33,358.15
Benton	35,836.98	Linn	21,602.10
Black Hawk	17,827.49	Louisa	18,789.57
Boone	90,113.58	Lucas	19,089.48
Bremer	47,506.36	Lyon	7,540.88
Buchanan	12,819.16	Madison	59,531.22
Buena Vista	43,390.60	Mahaska	22,896.79
Butler	26,807.34	Marion	42,029.01
Calhoun	39,808.95	Marshall	34,924.48
Carroll	22,500.00	Mills	45,168.85
Cass	56,962.70	Mitchell	15,652.49
Cedar	41,765.43	Monona	41,025.51
Cerro Gordo	17,854.89	Monroe	31,312.14
Cherokee	55,008.07	Montgomery	39,722.96
Chickasaw	21,184.37	Muscatine	21,871.68
Clarke	41,475.21	O'Brien	41,628.00
Clay	20,112.00	Osceola	48,617.00
Clayton	42,122.69	Page	70,519.44
Clinton	22,910.65	Palo Alto	19,989.23
Crawford	83,322.09	Plymouth	54,475.14
Dallas	42,863.74	Pocahontas	50,788.91
Davis	24,878.91	Polk	44,814.08
Decatur	78,332.15	Pottawattamie	65,824.31
Delaware	19,322.07	Poweshiek	59,966.66
Des Moines	44,424.77	Ringgold	33,843.80
Dickinson	8,909.83	Sac	14,292.43
Dubuque	15,055.00	Scott	5,624.21
Emmet	29,242.80	Shelby	18,319.40
Fayette	68,523.57	Sioux	47,686.80
Floyd	29,705.46	Story	44,535.97
Franklin	22,520.36	Tama	47,584.55
Fremont	55,718.46	Taylor	45,092.61
Greene	34,504.58	Union	39,178.46
Gundy	18,443.45	Van Buren	23,998.53
Guthrie	21,155.07	Wapello	25,873.13
Hamilton	47,244.59	Warren	28,408.18
Hancock	18,668.28	Washington	34,737.03
Hardin	33,729.90	Wayne	62,583.30
Harrison	40,401.04	Webster	39,011.91
Henry	14,510.07	Winnebago	49,512.25
Howard	39,188.40	Winneshek	38,603.93
Humboldt	23,156.46	Woodbury	60,593.00
Ida	22,092.00	Worth	26,416.00
Iowa	81,422.90	Wright	24,327.44
Jackson	25,160.84		
Jasper	50,209.08	Total	\$ 3,585,772.91
Jefferson	91,462.93		

RECAPITULATION.

Amount of permanent school fund, and how invested, June 30, 1883.

This fund is composed of the following sums, as near as can be determined from the reports received and the books in this office, to-wit:

Amount in counties, as shown by statement.....	\$3,585,772.91
Amount held by the State on bonds drawing 8 per cent interest.	245,435.19
Amount of contracts on hand for real estate sold, as per statement.....	3,954.83
Real estate bought in by the State for use of the school fund, on foreclosure of mortgages belonging to Eads' loans and not yet re-sold, estimated.....	5,215.00
Amount in hands of State Treasurer.....	3,789.66
Total.....	\$3,844,167.59

STATEMENT No. XIV.

Of the apportionment of the interest of permanent school fund made by the Auditor of State on the sixth day of March, A. D. 1882, as provided by sections 66, 1582, 1844, 1881, 1882 and 1884, Code of 1873, on the basis of twenty cents for each youth in the county.

COUNTIES.	No. of youth.	Amount of interest delinquent which accrued prior to January 1, 1874.		Amount of interest collected on amount accrued prior to January 1, 1874.	Interest due as per section 1882, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
		\$.	\$.						
Adair.....	4,531	\$.	\$.	22.24	928.15		906.20	\$.	21.95
Adams.....	4,473	71.05		100.34	919.22	941.46	894.60		46.86
Allamakee.....	7,520	244.45			2,791.22	2,891.56	1,504.00		1,387.56
Appanoose.....	6,516				731.76	731.76	1,303.20	571.44	
Audubon.....	2,686				450.53	450.53	537.20	86.67	
Benton.....	8,898	205.34			1,261.48	1,261.48	1,779.60	518.12	
Black Hawk.....	8,263				932.81	932.81	1,652.60	720.29	
Boone.....	7,979				1,477.87	1,477.87	1,595.80	117.93	
Bremer.....	5,363				1,485.16	1,485.16	1,072.60		412.56
Buehnan.....	6,668				564.58	564.58	1,333.60	769.02	
Buena Vista.....	2,775				1,016.75	1,016.75	555.00		461.75
Butler.....	4,977	138.70			804.22	804.22	995.40	191.18	
Calhoun.....	2,417				860.72	860.72	483.40		377.32
Carroll.....	4,426				675.00	675.00	885.20	210.20	
Cass.....	6,014				1,866.79	1,866.79	1,202.80		663.99
Cedar.....	6,546				1,252.96	1,252.96	1,309.20	56.24	
Cerro Gordo.....	4,000				597.44	597.44	800.00	202.56	
Cherokee.....	3,259	7.00			1,044.25	1,044.25	651.80		392.45
Chickasaw.....	5,258	56.50		28.89	840.77	869.66	1,051.60	181.94	
Clarke.....	4,434				1,208.69	1,208.69	886.80		321.89

	1,714	29	520.44	520.44	342.80	177.64
Clay.....	10,413		1,563.68	1,563.68	2,082.60	518.92
Clayton.....	12,910		1,197.68	1,197.68	2,582.00	1,384.32
Crawford.....	4,405		1,248.94	1,248.94	881.00	367.94
Dallas.....	6,880		1,266.16	1,266.16	1,366.00	99.84
Davis.....	6,266		806.37	806.37	1,253.20	446.83
Decatur.....	5,618		2,349.96	2,349.96	1,123.60	1,226.36
Delaware.....	6,119		756.82	756.82	1,223.80	466.98
Des Moines.....	12,051		1,332.74	1,332.74	2,410.20	1,077.46
Dickinson.....	714		237.29	237.29	142.80	94.49
Dubuque.....	18,130		811.65	811.65	3,626.00	2,814.35
Emmet.....	654		855.21	855.21	130.80	724.41
Fayette.....	8,187		2,122.47	2,122.47	1,637.40	485.07
Floyd.....	5,132		891.16	891.16	1,026.40	135.24
Franklin.....	3,675		705.61	705.61	735.00	29.39
Fremont.....	6,041		1,617.85	1,617.85	1,208.20	409.65
Greene.....	4,678		1,035.14	1,035.14	935.60	99.54
Grundy.....	4,396		812.08	812.08	879.20	67.12
Guthrie.....	5,336		634.65	634.65	1,067.20	432.55
Hamilton.....	4,931		1,245.75	1,245.75	986.20	259.55
Hancock.....	1,359		526.10	526.10	271.80	254.30
Hardin.....	6,954		955.28	955.28	1,390.80	435.52
Harrison.....	6,007		1,185.96	1,185.96	1,201.40	15.44
Henry.....	7,491	106.21	467.07	467.07	1,498.20	1,031.13
Howard.....	3,312		1,475.65	1,475.65	662.40	813.25
Humboldt.....	1,977	480.41	702.37	702.37	395.40	369.09
Ida.....	1,680		323.28	323.28	336.00	12.72
Iowa.....	7,134		2,442.69	2,442.69	1,426.80	1,015.89
Jackson.....	8,820		1,078.34	1,078.34	1,764.00	685.66
Jasper.....	9,572		1,311.27	1,311.27	1,914.40	603.13
Jefferson.....	6,247		794.80	794.80	1,249.40	454.60
Johnson.....	10,176		942.55	942.55	2,035.20	1,092.65
Jones.....	8,367		1,287.99	1,287.99	1,673.40	385.41
Keokuk.....	8,332		741.39	741.39	1,666.40	925.01
Kossuth.....	2,317	2,073.86	667.99	667.99	463.40	204.59
Lee.....	12,408		1,000.74	1,000.74	2,481.60	1,480.86
Linn.....	13,012		911.74	911.74	2,602.40	1,690.66
Louisa.....	4,510		563.69	563.69	902.00	338.31

STATEMENT No. XIV—CONTINUED.

COUNTIES.	No. of youth.	Amount of interest delinquent prior to January 1, 1874.				Amount of interest collected on prior to January 1, 1874.		Interest due as per section 1882, Code of 1873.		Total interest to be apportioned.		Amount of interest apportioned.		Warrant on revenue for delinquency.		Excess payable to revenue.	
		\$.	¢.	¢.	¢.	\$.	¢.	\$.	¢.	\$.	¢.	\$.	¢.	\$.	¢.	\$.	¢.
Lucas.....	5,319							512.36	49	512.36		1,063.80		551.44			
Lyon.....	733							131.66		131.66		146.60		14.94			
Madison.....	6,569							1,128.81		1,128.81		1,313.80		184.99			
Malaska.....	9,114							881.90		881.90		1,822.80		940.90			
Marion.....	9,905							1,140.87		1,140.87		1,981.00		840.13			
Marshall.....	8,106							1,107.16		1,107.16		1,621.20		514.04			
Mills.....	5,104							1,172.76		1,172.76		1,020.80				191.96	
Mitchell.....	4,589							469.57		469.57		917.80		448.23			
Monona.....	3,391							846.32		846.32		678.20				168.12	
Monroe.....	5,021							609.37		609.37		1,004.20		394.83			
Montgomery.....	5,248							1,099.58		1,099.58		1,049.60				49.98	
Muscatine.....	7,941							806.15		806.15		1,588.20		782.05			
O'Brien.....	1,747							914.09		914.09		349.40				564.69	
Osceola.....	746							315.00		315.00		148.20				165.80	
Page.....	7,189							2,115.58		2,115.58		1,437.80				677.78	
Palo Alto.....	1,577							570.95		570.95		315.40				255.55	
Plymouth.....	3,444							847.45		847.45		688.80				158.65	
Pocahontas.....	1,513							857.94		857.94		302.60				555.34	
Polk.....	14,609							1,344.42		1,344.42		2,921.80		1,577.38			
Pottawattamie.....	13,345							640.14		640.14		2,669.00		2,028.86			
Poweshiek.....	6,985							1,772.00		1,772.00		1,397.00				375.00	
Ringgold.....	4,490							838.28		838.28		898.00		59.72			
Sac.....	3,279							428.77		428.77		655.80		150.50			
Scott.....	15,780							408.73		408.73		3,156.00		2,747.27			
Shelby.....	4,587							549.58		549.58		917.40		367.82			

Sioux	2,354	.....	697.81	470.80	.....	227.01
Story	5,995	.....	1,334.58	1,199.00	.....	135.58
Tama	7,460	60.00	1,625.95	1,492.00	.....	133.95
Taylor	5,877	.....	1,335.08	1,175.40	.....	159.68
Union	5,273	.....	1,055.35	1,054.60	.....	.75
Van Buren	5,860	.....	719.96	1,172.00	452.04	.....
Wapello	8,391	.....	696.14	1,678.20	982.06	.....
Warren	7,394	.....	702.25	1,478.80	776.55	.....
Washington	7,405	.....	1,079.92	1,481.00	401.08	.....
Wayne	6,346	.....	1,760.33	1,269.20	.....	491.13
Webster	6,811	352.37	1,157.53	1,362.20	204.67	.....
Winnebago	1,773	.....	606.24	354.60	.....	251.64
Winneshiek	8,471	.....	1,603.56	1,694.20	90.64	.....
Woodbury	5,157	1,630.30	807.50	1,031.40	223.90	.....
Worth	2,671	.....	642.48	534.20	.....	108.28
Wright	2,283	1,286.81	548.68	456.60	.....	92.08
Totals	594,730	\$ 290.12	\$ 98,983.22	\$ 118,946.00	\$ 34,983.73	\$ 15,311.07
Interest on Eads' loans	.....	1,349.14	.....	.....	.....	1,349.14
Interest on State loans	.....	18,323.52	.....	.....	.....	18,323.52
Grand Totals	.....	\$ 19,962.78	\$ 98,983.22	\$ 118,946.00	\$ 34,983.73	\$ 34,983.73

STATEMENT No. XV.

Of the apportionment of the interest of Permanent School Fund made by the Auditor of State on the fourth day of September, A. D. 1882, as provided by sections 66, 1582, 1844, 1881, 1882, and 1884, Code of 1873, on the basis of eighteen cents for each youth in the county.

COUNTIES.	No. of youth.	Amount of interest delinquent which accrued prior to January 1, 1874.	Amount of interest collected on amount accrued prior to January 1, 1874.	Interest due as per section 1882, Code 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for delinquency.	Excess payable to revenue.
Adair.....	4,531	\$.....	\$.....	\$ 928.15	\$ 928.15	\$ 815.58	\$.....	\$ 112.57
Adams.....	4,473	49.05	22.24	919.22	941.46	805.14	.....	136.32
Allamakee.....	7,520	244.45	.....	2,791.22	2,791.22	1,353.60	.....	1,437.62
Appanoose.....	6,516	.....	.....	731.76	731.76	1,172.88	441.12	.....
Audubon.....	2,686	.....	.....	450.53	450.53	483.48	32.95	.....
Benton.....	8,898	205.34	.....	1,261.48	1,261.48	1,601.64	340.16	.....
Black Hawk.....	8,263	.....	.....	932.31	932.31	1,487.34	555.03	.....
Boone.....	7,979	.....	.....	1,477.87	1,477.87	1,436.22	.....	41.65
Bremer.....	5,363	.....	.....	1,485.16	1,485.16	965.34	.....	519.82
Buchanan.....	6,668	.....	.....	564.58	564.58	1,200.24	635.66	.....
Buena Vista.....	2,775	.....	.....	1,024.00	1,024.00	499.50	.....	524.50
Butler.....	4,977	138.70	.....	804.22	804.22	895.86	91.64	.....
Calhoun.....	2,417	.....	.....	860.72	860.72	435.06	.....	425.66
Carroll.....	4,426	.....	.....	675.00	675.00	796.68	121.68	.....
Cass.....	6,014	.....	.....	1,866.79	1,866.79	1,082.52	.....	784.27
Cedar.....	6,546	.....	.....	1,252.96	1,252.96	1,178.28	.....	74.68
Cerro Gordo.....	4,000	.....	.....	597.44	597.44	720.00	122.56	.....
Cherokee.....	3,259	7.00	.....	1,044.25	1,044.25	586.62	.....	457.63
Chickasaw.....	5,258	11.30	45.20	840.77	885.97	946.44	60.47	.....
Clarke.....	4,434	.....	.....	1,208.69	1,208.69	798.12	.....	410.57

STATEMENT No. XV—CONTINUED.

COUNTIES.	No. of youth.	Amount of interest delinquent which accrued prior to January 1, 1874.	Amount of interest collected on amount accrued prior to January 1, 1874.	Interest due as per section 1882, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue due for delinquency.	Excess payable to revenue.
	733	\$	\$	\$	\$	\$	\$	\$
Lyon.....	6,569			131.66	131.06	131.94	28	
Madison.....	9,114			1,128.81	1,128.81	1,182.42	53.61	
Mahaska.....	9,905			881.90	881.90	1,640.52	758.62	
Marion.....	8,106			1,140.87	1,140.87	1,782.90	642.03	
Marshall.....	5,104			1,107.16	1,107.16	1,459.08	351.92	
Mills.....	4,589			1,172.76	1,172.76	918.72		254.04
Mitchell.....	3,391			469.57	469.57	826.02	356.45	
Monona.....	5,021			846.32	846.32	610.38		235.94
Monroe.....	5,248			609.37	609.37	903.78	294.41	
Montgomery.....	7,941			1,099.58	1,099.58	944.64		154.94
Muscatine.....	1,717			806.15	806.15	1,429.38	623.23	
O'Brien.....	746			914.09	914.09	314.46		599.63
Oscola.....	7,189			315.00	315.00	134.28		180.72
Page.....	1,577			2,115.58	2,115.58	1,294.02		821.56
Palo Alto.....	3,414			570.95	570.95	283.86		287.09
Plymouth.....	1,513			847.45	847.45	619.92		227.53
Pocahontas.....	14,609			857.94	857.94	272.34		585.60
Pottawattamie.....	13,345			1,344.42	1,344.42	2,629.62	1,285.20	
Poweshiek.....	6,985			3,210.98	3,210.98	2,402.10		808.88
Ringgold.....	4,490			1,772.00	1,772.00	1,257.30		514.70
Sac.....	3,279	121.86		838.28	838.28	808.20		30.08
Scott.....	15,780			428.77	428.77	590.22	161.45	
Shelby.....	4,587			408.73	408.73	2,840.40	2,431.67	
Sioux.....	2,354			549.58	549.58	825.66	276.08	
				697.81	697.81	423.72		274.09

Story.....	5,995	.....	.....	1,334.58	1,334.58	1,079.10	.....	255.48
Tama.....	7,460	60.00	.....	1,625.95	1,625.95	1,342.80	.....	283.15
Taylor.....	5,877	.....	.....	1,335.08	1,335.08	1,057.86	.....	277.22
Union.....	5,273	.....	.....	1,055.35	1,055.35	949.14	.....	106.21
Van Buren.....	5,860	.....	.....	719.96	719.96	1,054.80	334.84	.....
Wapello.....	8,391	.....	.....	696.14	696.14	1,510.38	814.24	.....
Warren.....	7,394	.....	.....	502.25	702.25	1,330.92	628.67	.....
Washington.....	7,405	.....	.....	1,079.92	1,079.92	1,332.90	252.98	.....
Wayne.....	6,346	.....	.....	1,760.33	1,760.33	1,142.28	.....	618.05
Webster.....	6,811	170.00	182.37	1,157.53	1,339.90	1,225.98	.....	113.92
Winnebago.....	1,773	.....	.....	606.24	606.24	319.14	.....	287.10
Winneshiek.....	8,471	.....	.....	1,603.56	1,603.56	1,524.78	.....	78.78
Woodbury.....	5,157	1,630.30	.....	807.50	928.26	928.26	120.76	.....
Worth.....	2,671	.....	.....	642.48	642.48	480.78	.....	161.70
Wright.....	2,283	1,286.81	.....	548.68	548.68	410.94	.....	137.74
Totals.....	594,730	\$ 6,450.90	\$ 384.49	\$101,561.31	\$ 101,945.80	\$107,051.40	\$ 25,187.44	\$ 20,081.84
Interest on Eads' loans.....	.....	.....	141.66	.....	141.66	.....	.....	141.66
Interest on State loans.....	.....	.....	4,963.94	.....	4,963.04	.....	.....	4,963.94
Grand totals.....	.....	\$ 5,490.09	\$ 5,490.09	\$101,561.31	\$ 107,051.40	\$107,051.40	\$ 25,187.44	\$ 25,187.44

STATEMENT No. XVI.

Of the apportionment of interest of the permanent school fund made by the Auditor of State on the fifth day of March, A. D. 1883, as provided by sections 66, 1532, 1844, 1881, 1882, and 1884, Code of 1873, on the basis of twenty cents for each youth in the county.

COUNTIES.	No. of youth.	Amount of interest collected prior to January 1, 1874.	Interest due as per section 1882, Code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Adair.....	4,580	\$.....	\$950.49	950.49	\$916.00	\$.....	34.49
Adams.....	4,531	.....	919.22	919.22	906.20	.....	13.02
Allamakee.....	7,454	.....	2,452.14	2,452.14	1,490.80	.....	961.34
Appanoose.....	6,283	.....	731.76	731.76	1,236.60	524.84	.....
Audubon.....	3,086	.....	456.45	456.45	607.20	150.75	.....
Benton.....	8,792	.....	1,165.11	1,165.11	1,758.40	593.29	.....
Black Hawk.....	8,429	.....	778.28	778.28	1,685.80	907.52	.....
Boone.....	8,214	.....	2,106.00	2,106.00	1,642.80	.....	463.20
Bremer.....	4,213	.....	1,485.34	1,485.34	842.60	.....	642.74
Buchanan.....	6,539	.....	587.37	587.37	1,307.80	770.43	.....
Buena Vista.....	3,028	.....	1,275.18	1,275.18	605.60	.....	669.58
Butler.....	4,962	.....	804.22	804.22	992.40	188.18	.....
Calhoun.....	2,875	.....	1,145.34	1,145.34	575.00	.....	570.34
Carroll.....	5,030	.....	675.00	675.00	1,006.00	331.00	.....
Cass.....	6,448	.....	1,742.91	1,742.91	1,289.60	.....	453.31
Cedar.....	6,371	.....	1,252.96	1,252.96	1,274.20	21.24	.....
Cerro Gordo.....	3,954	.....	544.23	544.23	790.80	246.57	.....
Cherokee.....	3,657	.....	1,506.85	1,506.85	731.40	.....	775.45
Chickasaw.....	4,472	11.30	710.43	721.73	894.40	172.67	.....
Clarke.....	4,556	.....	1,236.90	1,236.90	907.20	.....	329.70

Clay.....	1,955	548.58	391.00	636.75	157.58
Clayton.....	10,486	1,460.45	2,097.20	636.75	.....
Clinton.....	12,915	1,014.35	2,583.00	1,508.65	.....
Crawford.....	4,706	2,067.93	941.20	.....	1,126.73
Dallas.....	7,041	1,285.91	1,408.20	122.29	.....
Decatur.....	6,181	762.15	1,236.20	474.05	.....
Delaware.....	6,020	2,349.96	1,204.00	.....	1,145.96
Des Moines.....	6,275	578.44	1,255.00	676.56	.....
Dickinson.....	11,356	1,332.74	2,271.20	938.46	.....
Dubuque.....	817	243.87	163.40	.....	80.47
Emmet.....	18,551	761.10	3,710.20	2,949.10	.....
Fayette.....	757	877.28	151.40	.....	725.88
Floyd.....	8,228	2,055.71	1,645.60	.....	410.11
Franklin.....	5,178	891.16	1,035.60	144.44	.....
Fremont.....	3,902	671.42	780.40	108.98	.....
Greene.....	6,060	1,625.36	1,212.00	.....	413.36
Grundy.....	5,218	1,035.14	1,043.60	8.46	.....
Guthrie.....	4,113	674.66	822.60	147.94	.....
Hamilton.....	5,918	634.65	1,183.60	548.95	.....
Hancock.....	4,667	1,274.71	933.40	.....	341.31
Hardin.....	1,520	555.11	304.00	.....	251.11
Harrison.....	7,131	1,007.70	1,426.20	418.50	.....
Henry.....	6,535	1,207.71	1,307.00	99.29	.....
Howard.....	6,802	435.30	1,360.40	925.10	.....
Humboldt.....	3,255	1,430.16	651.00	.....	779.16
Ida.....	2,170	687.49	434.00	.....	473.49
Iowa.....	2,035	626.80	407.00	.....	219.80
Jackson.....	6,886	2,442.69	1,377.20	.....	1,065.49
Jasper.....	8,852	984.22	1,770.40	786.18	.....
Jefferson.....	9,330	1,426.63	1,866.00	439.37	.....
Johnson.....	6,077	737.92	1,215.40	477.48	.....
Jones.....	10,397	910.08	2,079.40	1,169.32	.....
Keokuk.....	8,139	1,126.16	1,627.80	501.64	.....
Kossuth.....	8,693	748.79	1,738.60	989.81	.....
Lee.....	2,526	506.85	505.20	.....	1.65
Linn.....	12,418	1,000.74	2,483.60	1,482.86	.....
Louisa.....	13,126	518.45	2,625.20	2,106.75	.....
Lucas.....	4,457	563.69	891.40	327.71	.....
.....	4,762	422.68	952.40	529.72	.....

STATEMENT No. XVI--CONTINUED.

COUNTIES.

	No. of youth.	Amount of interest delinquent prior to January 1, 1874.	Interest due as per section 1882, Code 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for delinquency.	Excess payable to revenue.
Lyon.....	958	.....	212.50	212.50	191.60	.....	20.90
Madison.....	6,776	.....	1,246.10	1,246.10	1,355.20	109.10	.....
Madison.....	9,496	.....	733.34	733.34	1,899.20	1,165.86	.....
Marion.....	9,708	.....	1,206.62	1,206.62	1,941.60	734.98	.....
Marshall.....	7,663	.....	1,047.73	1,047.73	1,532.60	484.87	.....
Mills.....	4,930	.....	1,294.24	1,294.24	986.00	.....	308.24
Mitchell.....	6,450	.....	469.57	469.57	1,290.00	820.43	.....
Monona.....	3,791	.....	1,082.56	1,082.56	758.20	.....	324.36
Monroe.....	4,855	.....	609.29	609.29	971.00	361.71	.....
Montgomery.....	5,491	.....	1,191.69	1,191.69	1,098.20	.....	93.49
Muscatine.....	7,394	.....	756.15	756.15	1,478.80	722.65	.....
O'Brien.....	2,118	.....	1,227.22	1,227.22	423.60	.....	803.62
Osceola.....	1,005	.....	767.13	767.13	201.00	.....	566.13
Page.....	7,279	.....	2,115.58	2,115.58	1,455.80	.....	659.78
Palo Alto.....	1,714	.....	561.10	561.10	342.80	.....	218.30
Plymouth.....	3,829	.....	1,331.78	1,331.78	765.80	.....	565.98
Pocahontas.....	1,639	.....	1,192.48	1,192.48	327.80	.....	864.68
Polk.....	15,253	.....	1,344.42	1,344.42	3,050.60	1,706.18	.....
Polk.....	13,805	.....	1,973.15	1,973.15	2,761.00	787.85	.....
Pottawattamie.....	7,050	.....	1,787.75	1,787.75	1,410.70	.....	377.75
Poweshiek.....	5,029	.....	915.13	915.13	1,005.80	90.67	.....
Ringgold.....	3,645	.....	428.77	428.77	729.00	300.23	.....
Sac.....	15,844	.....	408.73	408.73	3,168.80	2,760.07	.....
Scott.....	5,087	.....	549.58	549.58	1,017.40	467.82	.....
Shelby.....	2,403	.....	1,222.73	1,222.73	480.60	.....	742.13

Story.....	6,089	.....	1,336.08	1,336.08	1,217.80	.....	118.28
Tama.....	7,446	.....	1,453.84	1,453.84	1,489.20	35.36	.....
Taylor.....	6,136	.....	1,352.78	1,352.78	1,227.20	.....	125.58
Union.....	5,145	.....	1,105.65	1,105.65	1,029.00	.....	76.65
Van Buren.....	6,050	.....	719.96	719.96	1,210.00	490.04	.....
Wapello.....	7,353	.....	670.82	670.82	1,470.60	799.78	.....
Warren.....	7,322	.....	852.25	852.25	1,464.40	612.15	.....
Washington.....	7,389	.....	1,042.12	1,042.12	1,477.80	435.68	.....
Wayne.....	6,219	.....	1,873.34	1,873.34	1,243.80	.....	629.54
Webster.....	6,711	.....	1,132.61	1,132.61	1,342.20	209.59	.....
Winneshiek.....	1,998	.....	1,227.94	1,227.94	899.60	.....	828.34
Woodbury.....	8,582	.....	1,507.52	1,507.52	1,716.40	208.88	.....
Worth.....	6,121	.....	1,538.63	1,538.63	1,224.20	.....	314.43
Wright.....	2,701	.....	642.48	642.48	540.20	.....	102.28
	2,553	.....	654.96	652.96	510.60	.....	144.36
Totals.....	603,886	\$	\$104,747.24	\$104,978.54	\$120,777.20	\$ 35,788.75	\$19,990.09
Interest on Eads' loans.....			.....	158.15	.....	.....	158.15
Interest on State loans.....			.....	15,640.51	.....	.....	15,640.51
Grand totals.....		\$	\$ 16,079.96	\$104,747.24	\$120,777.20	\$ 35,788.75	\$35,788.75

STATEMENT No. XVII.

Showing the number of cattle, horses, mules, sheep, and swine, and the value thereof as assessed, in the several counties, for the year 1882.

	CATTLE.		HORSES.		MULES.		SHEEP.		SWINE.	
	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.
Adair.....	17,386	220,757	7,206	238,636	537	20,252	3,317	4,988	23,491	42,675
Adams.....	18,180	161,017	6,568	189,649	663	19,248	3,250	3,250	23,567	27,756
Allamakee.....	17,699	148,194	7,389	199,064	112	3,182	4,776	4,751	13,878	20,817
Appanoose.....	22,631	307,258	7,506	322,401	603	25,248	10,338	16,999	13,223	28,669
Audubon.....	9,055	150,415	5,271	207,818	539	25,631	1,874	2,731	11,001	42,304
Benton.....	33,833	487,314	12,773	522,704	467	20,355	2,481	3,806	36,843	86,580
Black Hawk.....	31,904	311,441	10,457	348,130	271	10,564	2,820	3,870	36,344	81,550
Boone.....	28,858	253,378	8,928	244,375	552	20,937	2,034	2,252	22,240	38,274
Bremer.....	24,176	215,698	7,532	182,311	106	3,034	992	1,012	24,247	40,618
Buchanan.....	36,682	403,455	8,875	284,221	218	7,893	1,822	5,760	25,593	91,490
Buena Vista.....	13,085	104,042	4,668	79,252	226	5,065	2,398	1,116	10,741	10,440
Butler.....	24,516	178,123	8,207	234,085	153	4,562	1,929	1,929	19,480	34,898
Calhoun.....	15,173	148,597	4,242	106,304	254	7,660	1,170	1,170	8,427	9,808
Carroll.....	14,880	101,034	7,520	102,416	477	7,895	707	350	22,602	7,978
Cass.....	21,853	288,419	8,503	228,957	884	27,928	2,191	3,026	33,456	62,659
Cedar.....	34,698	299,163	11,293	262,359	729	22,891	5,851	6,215	51,840	130,394
Cerro Gordo.....	12,621	102,155	5,470	149,066	739	4,335	3,253	3,231	12,361	13,664
Cherokee.....	14,515	132,899	5,697	156,960	249	7,290	7,641	8,723	18,239	22,680
Chickasaw.....	17,986	166,731	6,879	185,455	93	2,666	1,900	1,895	10,711	10,801
Clarke.....	17,773	222,933	6,100	213,791	405	16,788	2,570	2,345	16,234	27,147
Clay.....	9,537	77,132	2,769	64,179	117	3,004	3,749	2,300	3,707	10,810
Clayton.....	26,780	235,684	10,101	399,174	471	16,284	6,065	7,855	22,119	38,998
Clinton.....	43,296	353,841	13,123	401,779	346	11,166	3,931	3,936	48,744	78,588
Crawford.....	20,012	192,732	7,582	200,042	481	18,045	10,424	6,479	22,798	23,210
Dallas.....	26,068	343,221	9,451	364,858	878	38,555	1,761	1,757	28,483	72,166
Davis.....	19,284	250,554	7,475	270,284	628	24,212	16,395	32,545	14,266	52,728
Decatur.....	22,473	253,008	7,053	254,790	264	9,187	10,319	15,884	15,176	32,161
Delaware.....	36,694	330,076	7,610	239,152	590	22,357	5,805	6,500	26,822	66,377
Des Moines.....	16,271	188,260	7,610	239,152	590	22,357	5,805	6,500	13,720	38,876
Dickinson.....	3,346	30,474	1,215	40,022	57	2,211	776	1,227	13,720	1,007
Dubuque.....	31,787	238,699	10,161	217,771	497	12,396	8,444	8,656	34,482	47,458

Ennet.....	3,457	31,220	1,051	26,303	15	525	1,274	1,258	858	800
Fayette.....	33,971	283,543	10,610	305,432	280	8,175	5,382	4,087	25,448	54,123
Floyd.....	16,147	112,867	7,284	159,129	103	2,489	2,396	1,850	14,256	16,874
Franklin.....	16,766	85,921	6,203	121,773	273	5,422	1,777	1,880	16,476	14,541
Fremont.....	22,147	234,118	7,364	221,461	1,947	66,490	2,072	1,920	25,811	33,856
Greene.....	25,866	289,118	7,885	193,627	476	14,117	1,959	2,387	20,361	34,875
Grundy.....	24,102	156,663	8,213	143,728	369	6,180	1,724	876	32,860	35,810
Guthrie.....	22,905	219,699	7,941	227,803	507	18,985	1,847	1,730	18,401	33,055
Hamilton.....	22,296	187,900	6,131	184,624	224	6,950	723	857	11,395	26,186
Hancock.....	5,425	37,730	1,937	40,380	67	1,435	386	344	2,857	3,182
Hardin.....	21,914	192,575	7,752	219,969	361	11,740	1,889	1,889	21,723	37,154
Harrison.....	34,104	434,318	8,851	317,693	498	24,935	2,213	3,250	29,021	62,878
Henry.....	19,739	213,458	8,647	251,202	530	17,152	11,673	19,101	15,553	41,655
Howard.....	11,293	98,409	5,385	127,732	59	1,588	1,328	1,650	5,317	9,401
Humboldt.....	10,414	78,302	3,216	86,164	115	3,298	1,081	788	6,836	7,905
Iowa.....	7,499	80,000	3,614	129,500	263	10,600	1,061	6,400	8,300	11,172
Jackson.....	29,147	300,894	9,312	290,306	511	15,732	5,228	6,973	40,214	89,923
Jasper.....	27,350	246,500	9,092	274,764	314	10,135	4,056	4,056	28,249	46,024
Jasper.....	35,240	410,383	12,504	482,171	992	45,084	6,098	9,621	41,779	80,124
Jefferson.....	18,899	274,471	8,245	370,136	466	29,357	14,083	24,400	18,933	61,922
Johnson.....	30,435	292,760	11,507	314,722	787	29,357	9,833	10,561	44,597	85,086
Jones.....	36,795	484,135	8,879	336,714	348	14,757	3,520	6,281	41,270	123,622
Keokuk.....	25,186	360,062	10,393	334,392	700	25,135	7,150	10,542	32,350	58,972
Kossuth.....	10,723	82,524	3,545	70,312	113	2,926	1,592	1,522	3,369	4,297
Lee.....	18,371	216,517	8,408	287,526	824	32,909	8,765	10,066	12,130	23,176
Linn.....	46,456	443,650	12,944	383,479	572	17,735	4,375	6,728	42,102	129,504
Louis.....	18,332	190,834	6,646	226,444	294	11,745	1,841	1,803	15,395	30,022
Lucas.....	18,914	292,639	6,279	223,778	456	18,079	5,345	8,521	14,045	44,498
Lyon.....	3,439	15,130	1,273	14,208	52	634	654	216	1,802	517
Madison.....	25,400	305,552	8,870	288,550	902	34,151	3,222	2,981	28,757	65,059
Mahaska.....	24,393	292,337	10,588	330,992	843	30,088	15,036	16,502	36,024	76,716
Marion.....	24,891	201,763	10,039	279,639	765	24,046	10,550	13,159	32,215	32,477
Marshall.....	30,072	329,949	9,707	343,648	402	15,826	5,444	10,095	30,407	89,087
Mills.....	23,071	334,866	7,697	320,143	861	43,674	1,649	3,174	23,045	55,111
Mitchell.....	11,875	77,560	6,897	153,142	141	3,472	2,799	2,813	9,994	10,359
Monona.....	27,123	293,866	5,818	164,312	353	11,820	13,064	14,859	19,270	33,438
Monroe.....	20,706	217,290	5,536	189,162	445	19,595	8,424	17,995	40,488	40,488
Montgomery.....	19,189	285,970	7,351	251,236	818	35,989	7,000	1,012	27,268	66,562
Muscataine.....	23,519	279,433	8,818	295,800	567	20,263	2,724	2,724	25,568	53,819
O'Brien.....	4,448	31,487	2,576	27,183	169	2,179	2,458	7,737	4,542	1,816
Oscola.....	3,441	33,780	1,716	43,304	67	2,769	2,542	1,928	2,020	2,117
Page.....	21,147	327,999	10,186	417,462	1,459	84,436	3,700	6,341	41,190	105,487
Palo Alto.....	10,847	61,627	2,366	41,578	98	1,935	951	410	4,300	4,172
Plymouth.....	16,729	132,863	5,643	147,605	491	8,295	7,481	5,599	15,324	15,326
Pocahontas.....	20,375	81,847	2,413	53,017	121	2,946	802	865	4,818	6,203
Polk.....	26,375	374,120	12,660	556,970	937	52,643	2,865	4,560	26,806	67,320
Pottawattamie.....	43,601	452,034	15,557	453,811	1,357	47,767	3,518	5,230	39,650	72,183
Poweshiek.....	29,858	320,053	10,365	320,915	665	25,500	2,711	3,554	38,538	90,965
Ringold.....	21,763	282,229	7,442	86,295	623	27,140	3,088	4,491	15,845	42,277
Sac.....	16,993	119,076	6,757	150,535	398	7,641	5,193	3,880	10,615	14,451

TABLE NO. XVII—CONTINUED.

COUNTIES.	CATTLE.		HORSES.		MULES.		SHEEP.		SWINE.	
	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.
Scott.....	23,238	230,958	10,793	338,198	806	32,173	2,425	2,077	40,343	54,271
Shelby.....	20,335	202,021	8,468	275,150	649	25,655	1,203	1,565	29,268	68,801
Sioux.....	8,341	73,519	3,913	80,570	179	4,196	1,626	1,317	8,441	4,676
Story.....	26,057	231,758	8,680	296,598	518	20,757	3,412	3,406	20,553	35,192
Tama.....	37,917	383,871	11,670	401,880	543	23,066	3,043	3,376	37,115	98,223
Taylor.....	22,863	232,048	9,038	268,688	949	31,773	4,343	5,627	29,614	69,245
Union.....	17,662	235,784	6,310	214,878	457	18,446	1,272	1,392	16,184	28,744
Van Buren.....	19,874	319,420	7,435	286,546	567	24,400	22,546	44,398	11,997	40,785
Wapello.....	17,181	218,375	7,862	283,680	521	23,210	9,703	14,106	19,241	47,851
Warren.....	25,411	330,245	9,579	324,677	657	25,542	4,398	4,371	23,540	60,551
Washington.....	28,566	336,907	10,327	313,821	662	23,720	5,673	7,138	31,404	96,825
Wayne.....	26,464	343,154	8,350	315,364	766	32,730	5,844	10,646	17,894	57,122
Webster.....	27,653	198,773	6,864	174,625	521	14,327	1,043	772	15,919	20,031
Winnebago.....	4,902	29,310	1,971	47,295	89	2,562	1,827	912	1,629	805
Winneshek.....	23,555	137,281	10,560	289,237	93	2,356	5,084	5,222	26,630	28,671
Woodbury.....	24,203	178,584	5,989	166,447	313	10,608	11,743	11,748	12,559	15,526
Worth.....	8,351	63,308	4,096	109,013	131	3,984	978	1,300	6,433	10,761
Wright.....	12,927	77,226	3,874	76,293	179	4,254	863	872	9,592	10,049
Totals.....	2,106,852	\$21,996,899	742,321	\$22,653,463	45,867	\$1,719,661	438,407	562,712	2,069,847	\$4,213,137

STATEMENT No. XVIII.

Showing the number of cattle, horses, sheep and swine, and the value thereof, as assessed in the several counties, for the year 1883.

COUNTIES.	CATTLE.		HORSES.		MULES.		SHEEP.		SWINE.	
	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.
Adair.....	18,153	\$ 222,891	7,768	\$ 219,181	551	\$ 18,835	3,668	\$ 3,661	18,529	\$ 36,424
Adams.....	19,391	171,133	6,686	186,363	523	15,709	2,496	2,501	19,252	30,046
Allamore.....	20,205	168,196	7,407	189,513	125	3,185	4,475	3,998	16,570	24,326
Appanoose.....	21,207	302,164	7,378	291,538	496	21,573	8,342	10,721	7,605	21,847
Arundel.....	10,389	161,155	5,669	213,673	560	27,126	2,035	3,354	13,772	49,689
Benton.....	34,583	526,331	12,770	509,109	380	16,530	2,143	3,186	32,583	79,986
Black Hawk.....	32,370	314,066	10,592	345,402	227	9,218	2,645	3,625	32,960	86,156
Boone.....	27,908	323,070	8,501	265,593	545	20,980	1,110	1,271	17,757	30,060
Bremer.....	26,549	245,483	7,629	175,773	93	2,065	951	952	22,989	33,369
Buchanan.....	35,690	387,773	9,205	291,362	199	7,319	1,501	2,601	21,906	64,569
Buena Vista.....	12,853	107,472	5,177	93,105	206	5,367	2,292	1,165	10,259	12,603
Butler.....	26,254	239,727	8,498	265,729	190	6,340	2,414	2,414	20,588	51,180
Callum.....	14,946	141,560	4,820	126,423	293	8,714	1,317	1,319	8,582	10,586
Cass.....	16,329	102,272	7,976	113,744	541	9,253	1,564	809	22,112	7,913
Carroll.....	22,036	308,726	8,618	218,716	859	26,578	2,169	3,463	31,185	79,183
Cedar.....	34,382	296,460	11,471	263,406	736	21,524	5,434	5,551	49,436	142,289
Cerro Gordo.....	15,805	127,763	5,614	143,920	156	4,834	2,724	2,704	12,446	14,552
Cherokee.....	14,544	136,398	6,308	176,889	319	9,415	1,801	4,614	19,458	24,447
Chickasaw.....	21,209	189,295	6,828	177,245	97	2,535	1,460	1,796	9,954	10,021
Clarke.....	16,702	200,730	6,241	211,613	394	14,325	1,417	1,730	8,315	28,095
Clay.....	9,971	83,716	3,383	79,789	135	3,604	3,548	2,158	7,739	7,273
Clayton.....	29,810	294,195	10,110	335,154	374	13,135	6,698	8,235	22,124	46,290
Clinton.....	43,678	357,971	13,378	392,680	319	10,300	3,718	3,718	46,424	73,763
Crawford.....	20,371	191,366	7,920	207,769	547	20,285	7,655	2,832	33,733	25,340
Dallas.....	26,241	361,353	9,574	352,178	754	31,332	1,494	1,548	25,257	61,836
Davis.....	18,883	245,143	7,764	251,328	474	17,879	14,535	21,281	8,583	22,508
Decatur.....	21,866	307,415	7,711	315,171	570	26,415	9,651	9,790	9,674	29,613
Delaware.....	35,812	314,069	8,894	270,874	232	8,517	3,053	3,301	60,126	60,126
Des Moines.....	16,330	206,608	7,733	261,238	551	22,407	5,804	7,453	11,841	31,150
Dickinson.....	3,216	30,387	1,390	44,560	61	2,337	847	1,109	453	1,057
Dubuque.....	32,639	253,651	10,278	217,645	423	10,566	7,922	8,063	32,876	43,837

STATEMENT No. XVIII—CONTINUED.

COUNTIES.

	CATTLE.		HORSES.		MULES.		SHEEP.		SWINE.	
	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.
Emmet.....	4,169	28,919	1,138	29,009	19	650	1,196	1,177	1,033	884
Fayette.....	36,350	285,574	10,990	308,074	271	8,085	4,377	3,307	22,756	54,246
Floyd.....	18,188	164,600	7,378	164,260	95	2,322	2,479	2,459	14,792	19,168
Franklin.....	20,060	99,595	6,680	126,913	238	5,032	1,741	866	16,635	15,560
Fremont.....	27,694	284,175	7,860	268,882	1,911	76,773	2,038	2,038	30,012	40,118
Greene.....	24,688	245,572	8,121	218,484	450	13,793	2,225	2,766	27,883	54,078
Grundy.....	25,912	173,290	8,527	145,985	348	6,790	1,630	832	32,939	38,178
Guthrie.....	22,685	270,763	8,385	282,725	522	23,040	2,295	2,950	15,832	38,825
Hamilton.....	22,768	211,000	6,685	216,839	267	8,231	423	1,570	12,076	25,805
Hancock.....	5,715	44,636	2,227	43,427	81	1,910	903	627	4,281	4,972
Hardin.....	21,960	202,962	8,193	219,700	335	10,159	1,215	1,215	19,836	39,672
Harrison.....	34,246	483,425	9,282	378,451	627	33,110	1,910	3,633	26,847	82,434
Henry.....	19,576	209,863	8,552	268,310	454	15,094	9,630	14,363	11,369	27,845
Howard.....	12,855	105,137	5,538	124,023	67	1,534	1,819	2,209	6,429	11,843
Humboldt.....	11,363	97,742	3,693	104,054	155	4,194	1,228	7,243	6,762	11,064
Iowa.....	9,536	77,472	4,283	149,233	207	12,120	6,203	7,228	13,124	19,983
Jackson.....	29,583	300,344	9,432	308,268	471	16,965	5,262	6,365	31,676	75,618
Jasper.....	28,459	238,923	9,277	283,145	369	10,375	5,180	4,481	27,406	45,319
Jefferson.....	35,198	400,018	12,351	461,377	916	39,613	13,030	8,383	35,904	110,988
Johnson.....	19,680	221,813	8,396	310,873	439	18,299	13,030	16,903	12,160	31,761
Jones.....	30,073	301,816	11,435	315,510	737	26,042	8,687	9,104	33,324	65,095
Keokuk.....	26,244	396,703	9,373	328,568	347	13,602	2,730	4,713	37,744	96,550
Kossuth.....	26,096	345,304	10,739	335,608	668	23,064	6,919	8,426	23,015	47,574
Lee.....	13,643	113,042	4,224	97,996	185	6,053	1,885	2,192	4,684	7,374
Linn.....	18,700	249,641	8,476	306,314	819	35,104	7,290	10,566	9,040	29,618
Lincoln.....	44,320	474,482	14,011	387,781	591	26,725	3,797	5,846	37,169	119,519
Lucas.....	17,872	181,235	6,672	223,776	310	11,044	1,807	1,762	12,909	27,959
Madison.....	17,719	226,744	6,744	172,929	487	15,280	5,051	5,096	8,001	17,804
Monroe.....	3,317	17,023	1,371	17,073	50	537	1,030	323	2,412	770
Madison.....	27,017	314,220	9,862	271,519	817	29,885	2,338	2,306	20,66	62,484
Marshall.....	25,728	287,080	10,846	337,829	814	26,570	13,069	17,004	23,585	61,482
Mason.....	24,831	206,306	9,624	291,696	715	23,206	8,189	6,278	25,151	56,629
Marshall.....	30,024	369,924	9,822	356,837	469	19,461	4,517	9,668	28,622	85,106
Mills.....	22,500	289,500	7,686	282,660	875	41,230	1,310	1,860	21,843	46,640
Mitchell.....	13,895	91,912	6,704	146,519	118	7,785	2,826	2,674	14,548	15,343
Monona.....	27,800	251,980	6,332	194,302	488	17,298	10,941	12,674	21,643	34,562
Monroe.....	18,319	256,710	5,531	219,442	491	24,300	8,662	17,941	6,642	19,499

Montgomery.....	19,016	201,248	7,831	272,475	811	32,601	1,252	2,251	51,016	79,420
Muscataine.....	21,605	251,246	9,008	322,777	533	18,958	2,585	2,585	22,821	49,651
O'Brien.....	4,710	33,679	2,932	32,163	187	2,206	3,185	796	4,545	2,272
Osceola.....	3,212	40,068	1,948	52,496	105	4,265	2,305	2,306	2,980	2,673
Page.....	23,160	386,154	10,729	471,248	1,330	74,145	5,509	11,023	38,986	109,251
Palo Alto.....	11,155	78,294	2,686	59,043	228	4,478	825	342	4,080	3,697
Plymouth.....	17,251	144,247	6,571	206,351	300	11,640	6,125	4,591	17,694	17,694
Pocahontas.....	11,157	97,923	2,305	73,436	146	4,277	750	2,411	8,567	8,567
Polk.....	29,677	464,328	25,495	551,236	861	48,160	2,461	3,700	23,453	62,726
Pottawattamie.....	43,216	447,847	15,915	459,975	1,471	51,419	2,461	3,720	40,743	78,879
Poweshiek.....	29,337	337,960	10,446	336,717	622	21,943	3,098	3,240	31,240	80,963
Ringgold.....	21,365	280,076	7,497	284,389	601	27,348	4,737	4,966	11,067	35,325
Sac.....	17,274	126,514	7,121	157,631	352	8,634	3,563	2,442	20,076	25,602
Scott.....	24,477	242,963	10,068	343,871	823	33,065	2,667	1,853	39,116	55,982
Shelby.....	22,265	235,579	9,213	323,510	696	28,882	1,277	1,737	29,559	72,163
Sioux.....	9,217	96,920	4,342	95,409	203	4,650	3,060	3,032	10,012	10,012
Story.....	24,731	229,425	9,024	300,846	523	20,215	2,831	2,833	18,411	32,034
Tama.....	30,711	387,930	11,523	401,183	567	24,292	2,872	3,126	34,560	95,536
Taylor.....	23,760	290,238	9,250	278,359	791	25,677	4,193	5,297	26,357	76,261
Union.....	18,481	247,323	6,348	207,101	476	21,717	1,820	1,845	17,064	41,393
Van Buren.....	19,950	311,783	7,740	300,224	495	22,050	20,291	30,115	7,921	34,411
Wapello.....	17,302	212,220	7,565	273,069	521	22,760	3,768	12,582	11,862	34,670
Warren.....	25,398	339,374	9,485	321,906	566	21,420	3,966	3,979	20,391	55,544
Washington.....	28,284	324,907	10,421	307,328	621	22,400	5,439	5,906	27,056	80,391
Wayne.....	22,906	274,959	8,405	300,934	710	29,421	5,037	8,018	11,006	33,255
Webster.....	28,243	210,282	7,454	181,302	573	14,403	1,156	918	17,882	17,882
Winnebago.....	5,930	35,376	2,070	43,179	77	2,045	1,050	595	2,005	1,453
Winnebuck.....	26,125	153,080	10,255	278,698	95	2,558	4,561	4,640	27,236	28,518
Woodbury.....	25,876	298,903	7,296	274,275	448	16,752	9,488	13,860	13,454	30,651
Worth.....	9,642	72,524	4,223	110,624	711	3,076	1,109	1,473	8,206	13,206
Wright.....	12,697	83,387	4,150	86,104	207	4,384	1,092	1,155	9,327	11,265
Total.....	2,157,745	\$22,882,204	779,667	\$23,594,601	45,833	\$1,702,132	401,429	\$479,237	1,895,041	\$4,074,265

STATEMENT No. XIX.

Showing the number of Live Stock, and the assessed value of the same, for a period of seventeen years.

YEAR.	No. of cattle.	Value of cattle.	No. of horses.	Value of horses.	No. of mules.	Value of mules.	No. of sheep.	Value of sheep.	No. of swine over six months.	Value of swine.	Total value for each year.
1867.	686,109	\$ 8,628,941	343,593	\$ 16,552,925	17,267	\$ 1,125,410	1,354,608	\$ 2,084,476	776,412	\$ 1,483,245	\$ 29,854,997
1868.	721,124	8,768,897	373,026	17,331,004	21,241	1,206,995	1,238,691	2,264,733	632,612	1,106,972	29,679,601
1869.	841,925	10,408,619	422,275	18,947,868	26,259	1,618,071	1,100,708	841,451	679,703	1,692,852	33,507,061
1870.	867,904	11,170,564	449,328	19,172,052	44,636	1,719,873	860,717	539,872	689,382	2,153,001	34,735,346
1871.	959,690	11,832,840	498,930	19,944,269	30,254	1,518,159	587,161	578,741	1,008,671	2,583,681	36,257,690
1872.	1,065,863	11,827,827	543,486	19,041,691	32,555	1,465,191	516,160	515,551	1,244,085	2,521,955	35,371,858
1873.	1,178,017	12,931,807	551,052	18,936,037	32,010	1,357,478	523,089	572,438	1,299,302	2,723,586	36,521,346
1874.	1,392,102	14,593,453	558,820	19,754,401	33,469	1,392,824	470,309	510,073	1,299,302	2,600,756	38,856,507
1875.	1,436,459	15,558,884	593,972	19,810,125	36,673	1,435,225	396,467	482,208	1,380,914	3,276,342	40,922,784
1876.	1,508,813	16,145,016	638,600	20,705,572	41,172	1,669,015	373,616	415,921	1,363,129	3,587,242	42,823,668
1877.	1,432,546	14,899,811	650,385	20,100,263	44,489	1,670,154	318,439	345,827	1,654,708	3,899,201	40,914,368
1878.	1,461,166	14,757,563	678,790	20,229,705	44,489	1,634,913	298,298	290,520	2,950,900	4,404,750	41,417,451
1879.	1,528,109	15,383,308	673,053	19,671,507	42,662	1,583,139	301,732	330,915	2,313,220	3,475,223	40,650,682
1880.	1,757,688	18,420,852	691,805	20,290,490	43,182	1,581,336	349,359	431,867	2,460,363	4,727,692	45,484,287
1881.	1,932,992	20,650,855	706,646	21,059,830	43,634	1,596,373	436,531	546,593	2,219,402	4,479,860	48,372,911
1882.	2,106,862	21,996,899	742,321	22,653,463	45,867	1,719,661	438,407	562,712	2,069,847	4,213,137	51,145,872
1883.	2,157,745	22,882,204	779,667	23,594,601	45,853	1,702,132	401,425	479,237	1,895,644	4,074,265	52,732,439

STATEMENT No. XX.

Abstract of the assessment of real estate and personal property of the State, as reported by the several counties, and as equalized by the State Board, for the year 1883.

COUNTIES.	Number acres of land.	Reported value per acre.	Equalized value per acre.	Reported value of lands.	Reported value of town lots.	Reported value of lands and town lots.	Equalized value of lands and town lots.	Personal property.	Railroad property.	Reported total value.	Equalized total value.	Total exemptions on account of trees planted.
Adair.....	366,920	6.17	6.78	2,262,687	298,283	2,460,976	2,817,074	815,553	120,737	3,497,266	3,753,364	90,156
Adams.....	261,589	6.98	6.98	1,825,934	239,332	2,065,866	2,065,866	588,909	344,489	2,979,264	2,979,264	76,380
Allamakee.....	406,140	5.06	5.06	2,036,600	346,034	2,402,634	2,402,634	664,208	206,128	3,273,570	3,273,570	1,385
Appanoose.....	323,019	7.13	7.13	2,302,237	442,218	2,744,455	2,744,455	1,081,596	303,403	4,129,454	4,129,454	2,225
Audubon.....	283,829	6.61	7.32	2,443,193	201,028	2,644,221	2,644,221	656,635	56,740	3,357,616	2,960,963	80,350
Benton.....	443,898	10.51	9.98	4,667,273	811,025	5,478,298	5,204,383	1,843,324	492,795	7,814,417	7,540,502	56,212
Black Hawk.....	349,737	10.53	10.00	3,683,482	1,206,373	4,890,455	4,215,933	1,208,074	368,814	6,467,343	6,222,821	56,193
Boone.....	356,600	7.34	7.71	2,618,035	779,967	3,397,122	3,566,978	960,515	401,953	4,769,590	4,929,446	.....
Bremer.....	266,551	7.87	7.87	2,096,861	211,129	2,307,990	2,307,990	743,978	162,912	3,204,880	3,204,880	10,963
Buchanan.....	351,698	9.46	9.46	3,325,854	715,051	4,041,505	4,041,505	1,374,921	186,475	5,602,901	5,602,901	16,878
Buena Vista.....	347,412	5.38	5.38	1,870,517	252,236	2,122,753	2,122,753	142,297	187,335	2,452,385	2,452,385	284,332
Butler.....	365,065	6.35	6.98	2,327,277	279,598	2,606,875	2,606,862	776,966	337,647	3,715,488	3,975,575	92,260
Catholou.....	361,421	4.56	4.78	1,602,252	210,665	1,812,917	1,900,962	404,996	151,139	2,369,052	2,459,697	79,037
Cass.....	355,799	13.57	10.86	4,843,395	394,394	5,237,789	4,008,512	996,722	382,244	6,323,953	3,575,542	183,312
Cedar.....	330,214	10.48	11.52	3,669,637	416,970	4,086,607	4,490,267	1,418,564	419,779	5,921,950	6,333,610	6,037
Cerro Gordo.....	380,823	5.55	6.38	2,422,225	421,237	2,843,462	2,767,483	425,815	302,222	3,173,989	3,537,472	125,287
Cherokee.....	364,021	6.79	6.79	2,473,061	214,170	2,687,231	2,687,231	487,738	163,900	3,338,869	3,338,869	168,004
Chickasaw.....	312,640	6.13	6.13	1,916,136	123,728	2,039,864	2,039,864	495,479	113,270	2,648,613	2,648,613	69,012
Clarke.....	280,489	7.15	6.79	2,004,287	340,368	2,344,655	2,227,423	754,433	348,812	3,447,960	3,330,728	.....
Clay.....	341,161	3.82	4.01	1,303,684	104,592	1,408,276	1,478,690	251,669	111,885	1,771,830	1,842,244	116,023
Clayton.....	483,988	8.11	7.70	3,923,182	640,440	4,563,622	4,335,441	1,394,304	402,986	6,360,912	6,132,731	.....
Clinton.....	430,317	10.54	10.54	4,325,225	1,655,935	5,981,160	6,191,160	1,720,244	669,281	8,610,685	8,610,685	.....
Crawford.....	471,338	5.27	6.31	2,485,044	156,578	2,641,622	3,169,946	547,345	332,703	3,541,670	4,069,994	149,416
Dallas.....	388,712	10.33	9.30	3,883,296	494,127	4,377,423	3,939,681	1,288,684	419,516	5,860,567	5,647,825	.....
Davis.....	316,912	7.16	6.80	2,269,777	310,832	2,580,609	2,451,579	1,066,484	213,155	3,860,248	3,731,218	450
Decatur.....	330,995	5.85	7.02	1,936,966	315,640	2,252,606	2,703,126	1,142,154	149,052	3,543,812	3,994,332	5,746
Delaware.....	362,911	7.80	8.58	2,831,452	455,997	3,287,449	3,616,493	1,087,349	208,345	4,563,143	4,911,887	.....
Des Moines.....	358,916	14.94	11.96	3,868,419	3,458,267	7,326,686	5,861,350	2,223,062	413,270	9,962,988	8,497,652	.....
Dickinson.....	227,893	3.47	4.16	789,775	118,110	907,885	1,089,461	137,862	72,740	1,118,487	1,360,063	54,059
Dubuque.....	376,611	8.27	9.50	3,114,314	3,474,647	6,588,961	7,377,305	2,449,281	345,119	9,383,361	10,371,705	.....

STATEMENT No. XX—CONTINUED.

COUNTRIES.	Number acres of land.	Reported value per acre.	Equalized value per acre.	Reported value of lands.	Reported value of town lots.	Increase, per cent.	Decrease, per cent.	Reported value of lots.	Equalized value of lands and town lots.	Personal property.	Railroad property.	Reported total value.	Equalized total value.	Total exemptions on account of trees planted.
Enmet.....	441,090	2.38	7.69	694,387	28,102.25	10	10	722,489	903,111	82,031	55,760	860,280	1,040,902	14,806
Fayette.....	454,378	7.69	8.46	3,493,129	380,979.10	10	10	3,854,108	4,239,518	1,104,230	195,060	5,153,458	5,538,588	44,293
Floyd.....	360,838	6.58	7.89	2,029,362	293,974.20	10	10	2,323,336	2,800,937	618,055	269,227	3,220,618	3,687,284	43,704
Franklin.....	302,346	5.95	6.54	2,154,186	123,030.10	10	10	2,277,216	2,504,042	414,415	222,620	2,114,252	3,141,975	134,192
Fremont.....	313,184	8.42	9.26	2,636,583	353,355.10	10	10	2,989,938	3,288,931	1,064,705	211,105	4,265,748	4,564,741	1,050
Greene.....	304,490	6.67	6.67	2,429,426	305,553.10	10	10	2,734,979	3,288,931	1,064,705	211,105	4,265,748	4,564,741	1,050
Gundy.....	313,036	7.92	8.32	2,409,339	162,671.5	10	10	2,572,010	2,907,311	551,697	97,479	3,201,586	3,873,576	139,172
Guthrie.....	377,268	7.08	7.30	2,805,659	532,532.10	10	10	3,338,191	3,907,311	551,697	97,479	3,201,586	3,873,576	139,172
Hamilton.....	380,148	5.23	5.75	1,883,136	290,139.10	10	10	2,173,275	2,390,602	467,225	226,060	2,871,660	3,068,987	84,775
Hancock.....	359,691	3.95	3.95	1,422,105	51,065.10	10	10	1,473,170	1,730,602	467,225	226,060	2,871,660	3,068,987	84,775
Hardin.....	351,588	6.54	8.19	2,289,775	383,775.10	10	10	2,673,550	2,951,905	850,344	300,640	3,824,594	4,102,889	63,288
Harrison.....	429,991	6.40	6.72	2,714,667	481,654.5	10	10	3,196,321	3,336,137	1,349,702	151,809	4,546,037	5,163,841	69,200
Henry.....	298,218	10.61	7.00	2,824,639	819,570.10	10	10	3,644,209	3,637,209	1,528,479	239,969	5,173,178	5,455,597	250
Howard.....	269,663	5.46	5.46	1,475,800	136,149.10	10	10	1,612,039	2,285,397	351,411	121,900	2,033,308	2,758,708	35,633
Humboldt.....	270,226	5.46	5.39	1,382,451	100,167.5	10	10	1,482,621	1,612,039	338,713	206,468	2,033,308	2,758,708	35,633
Iowa.....	371,948	9.17	9.63	3,410,914	282,340.5	10	10	3,693,254	3,853,916	1,152,306	310,726	5,066,284	5,278,947	48,965
Jackson.....	401,588	7.55	7.93	3,061,649	385,350.5	10	10	3,447,000	3,797,881	1,349,800	236,826	5,066,284	5,278,947	48,965
Jasper.....	463,382	9.22	10.60	4,293,161	683,890.15	10	10	4,976,051	5,740,881	1,879,390	236,826	6,856,271	7,983,557	250
Jefferson.....	272,667	11.21	11.77	3,066,825	503,372.10	10	10	3,570,197	5,740,881	1,879,390	236,826	6,856,271	7,983,557	250
Johnson.....	389,384	11.30	11.36	4,400,144	1,421,333.10	10	10	5,821,477	8,321,477	1,702,477	506,221	8,029,777	10,230,777	1,695
Jones.....	362,936	8.91	9.36	3,143,411	591,662.5	10	10	3,735,073	3,879,826	1,407,333	235,270	5,333,676	5,822,429	2,761
Keokuk.....	384,142	9.13	9.58	3,323,288	540,555.5	10	10	3,863,843	4,057,035	1,548,037	279,756	5,691,636	6,884,828	3,981
Kossuth.....	367,752	3.41	3.75	1,933,384	183,918.10	10	10	2,117,302	2,329,032	347,158	207,414	2,671,874	2,883,604	117,950
Lee.....	320,722	10.49	10.49	3,365,341	3,036,619.10	10	10	6,421,960	6,421,960	2,230,950	335,609	8,988,519	8,988,519	2,630
Linn.....	457,181	11.98	11.98	5,474,934	2,323,794.10	10	10	7,798,728	7,798,728	2,370,194	587,886	10,756,808	10,756,808	3,104
Louis.....	261,575	8.89	8.89	2,235,552	299,832.10	10	10	2,535,384	2,535,384	807,308	242,291	3,600,374	3,600,374	10,739
Lucas.....	275,285	7.01	7.01	1,930,850	330,215.10	10	10	2,261,065	2,261,065	807,308	242,291	3,600,374	3,600,374	10,739
Lyon.....	357,618	4.00	4.00	1,430,472	320,215.10	10	10	1,750,688	1,750,688	45,379	59,206	1,555,473	1,555,473	168,821
Madison.....	335,025	7.02	8.07	2,323,066	324,977.15	10	10	2,647,983	3,079,680	1,023,088	379,474	3,936,620	4,238,317	34,702
Malaska.....	360,125	10.97	10.97	3,951,200	663,094.10	10	10	4,614,294	4,614,294	1,392,778	139,549	5,936,546	6,386,546	9,650
Marion.....	350,783	8.46	9.72	2,969,068	584,143.15	10	10	3,553,211	4,086,192	1,419,911	278,487	5,251,590	5,784,571	8,196
Marshall.....	362,881	12.33	11.10	4,470,240	1,541,046.10	10	10	6,011,286	5,410,138	1,571,262	539,837	8,122,353	7,521,257	80,196
Mills.....	296,404	9.77	9.77	2,602,000	425,500.10	10	10	3,027,500	3,027,500	1,348,300	577,069	4,952,869	4,952,869	14,000
Mitchell.....	292,494	6.06	7.26	1,773,475	240,030.20	10	10	2,013,505	2,416,206	408,493	95,285	2,517,283	2,919,984	14,409

Monona.....	5.03	2,138,754	2,266,563	2,006,547	654,665	119,330	3,034,558	3,374,542	67,053
Monroe.....	6.92	1,897,957	2,197,409	2,197,409	913,864	494,640	3,605,913	3,605,913	.....
Mongomery.....	12.10	3,260,382	679,015	5	1,551,888	589,073	5,475,619	6,764,071	43,472
Muscataine.....	12.70	3,332,201	1,440,935	15	1,630,501	589,073	7,002,710	7,002,710	.....
O'Brien.....	4.00	1,356,340	59,855	5	4,773,136	169,269	1,707,592	1,707,592	130,500
Oswego.....	3.76	900,689	79,723	5	1,416,195	122,128	1,203,338	1,232,359	194,511
Pale.....	10.44	3,868,560	1,046,858	10	980,412	94,888	7,264,277	6,862,736	33,950
Palo Alto.....	3.66	1,224,291	131,683	5	4,915,418	262,309	1,790,313	1,898,111	103,000
Plymouth.....	3.84	1,736,495	380,236	15	1,355,974	243,470	3,958,999	4,426,508	282,400
Pocahontas.....	4.56	1,648,238	56,358	5	3,116,731	271,185	2,104,433	2,019,204	122,300
Polk.....	4.66	5,402,590	6,656,570	15	1,704,594	608,924	16,220,610	14,411,736	.....
Pottawattamie.....	9.26	5,426,522	2,197,260	.....	12,050,160	980,924	10,671,776	10,671,776	.....
Poweshiek.....	9.24	3,375,406	493,429	.....	7,623,782	2,067,070	5,623,940	5,623,940	14,458
Ringgold.....	6.57	2,112,513	215,545	5	3,868,835	477,226	3,425,770	3,547,173	42,636
Sac.....	6.35	2,327,443	214,968	.....	2,428,068	886,188	111,524	3,050,623	283,080
Schoff.....	16.48	4,607,020	3,359,273	10	2,542,411	442,712	65,500	10,521,455	.....
Shelby.....	8.35	3,122,850	325,741	.....	7,966,293	300,327	10,521,455	9,724,826	.....
Sioux.....	4.05	1,905,883	113,594	.....	3,448,591	178,681	4,669,527	4,669,527	120,581
Sioux.....	8.62	3,037,890	498,576	.....	2,019,477	338,189	2,662,172	2,662,172	211,700
Tama.....	8.46	4,255,940	613,992	5	3,536,466	405,836	4,958,622	4,958,622	95,729
Taylor.....	8.57	2,870,317	326,853	.....	5,113,428	416,813	6,698,173	6,942,269	40,595
Union.....	7.62	2,022,817	908,802	5	4,869,932	153,348	4,408,362	4,408,362	54,546
Van Buren.....	10.06	3,056,610	496,868	.....	1,087,804	376,625	4,184,178	4,330,759	73,238
Wabasha.....	10.03	2,694,002	1,896,979	.....	3,375,804	185,226	5,213,788	5,036,114	7,496
Wadena.....	9.73	3,865,229	387,800	10	4,590,981	504,148	6,623,088	6,623,088	760
Washington.....	9.22	3,483,227	534,880	5	1,314,274	149,589	5,716,802	5,291,590	42,273
Wayne.....	8.43	2,781,555	384,692	45	1,671,075	311,231	5,980,413	6,180,318	16,703
Winnebago.....	4.92	2,224,850	485,790	20	1,088,299	228,732	4,563,280	4,088,344	11,873
Winnebago.....	3.73	3,022,530	543,453	10	2,691,311	427,632	3,827,479	4,369,609	.....
Winnebago.....	6.98	3,022,530	543,453	10	955,114	890,184	1,099,562	1,195,103	64,242
Winnebago.....	6.98	3,022,530	543,453	10	3,655,983	890,796	4,693,574	5,049,872	6,850
Winnebago.....	6.46	3,072,472	1,249,798	10	1,031,332	155,128	5,948,668	5,948,668	111,432
Winnebago.....	3.78	959,982	83,618	20	261,837	102,068	1,467,505	1,676,225	.....
Winnebago.....	4.65	1,471,036	136,294	15	1,043,600	112,926	1,992,425	2,233,522	100,245
Wright.....	.....	.....	.....	.....	1,607,530	272,169	1,992,425	2,233,522	.....
Totals.....	*7.69	267,582,087	65,689,954	.....	333,272,041	336,323,084	98,800,203	460,773,423	5,487,141

* \$7.69 is the average reported value per acre.

STATEMENT No. XXI.

Showing the amount of State and local taxes levied in the several counties for the year 1881, as returned to the Auditor of State by County Auditors, in compliance with section 844 of the Code of 1873.

COUNTIES.	State tax.	County and county poll tax.	Insane tax.	Bridge tax.	County school tax.	District school tax.	Road tax.	Special tax.	Judgment and bond tax.	Corporation tax.	Total tax.
Adair.....	\$ 6,806.63	\$ 16,571.90	None.	10,209.97	\$ 3,403.31	\$45,111.99	\$ 4,511.00	\$ 245.73	\$ 6,806.63	\$ 2,281.25	\$ 95,918.41
Adams.....	5,815.40	18,779.71	726.92	5,815.40	2,907.70	32,963.20	5,148.29	216.86	.....	.....	79,373.48
Allamakee.....	6,257.92	17,608.79	3,128.96	6,257.92	3,128.96	28,537.16	3,065.85	961.25	.....	2,299.31	77,821.15
Appanoose.....	8,583.33	12,477.35	.....	10,729.13	4,291.66	36,097.80	3,943.88	914.57	.....	4,299.47	81,337.19
Audubon.....	4,885.29	15,515.98	.....	7,327.90	2,442.61	36,799.44	6,075.40	5,084.54	.....	871.87	73,103.03
Benton.....	14,289.17	31,181.84	3,572.29	17,861.47	7,144.58	60,268.31	6,830.31	1,192.73	.....	2,690.23	144,390.93
Black Hawk.....	12,067.93	32,396.30	3,024.46	9,073.42	6,048.95	52,489.33	4,359.50	202.53	6,048.95	17,372.88	143,115.25
Boone.....	8,404.69	23,107.23	4,202.35	8,404.69	4,202.35	49,005.70	5,468.73	80,112.52	3,560.23	4,771.83	189,040.37
Bremer.....	6,234.20	13,848.41	6,234.22	6,234.22	3,117.12	28,226.32	3,419.37	163.42	3,117.12	2,573.14	70,050.14
Buchanan.....	10,301.24	24,923.78	2,575.23	12,666.57	5,110.63	37,158.61	4,034.78	324.62	.....	2,566.95	102,260.23
Buena Vista.....	4,161.01	17,400.74	523.39	4,161.02	2,080.74	34,757.89	4,693.32	31,162.08	.....	.....	81,437.35
Butler.....	6,643.78	21,177.01	.....	9,965.07	3,821.89	35,201.71	5,699.35	416.78	.....	.....	82,426.25
Calloun.....	2,989.35	11,627.72	.....	3,989.35	3,989.35	31,370.73	7,771.38	387.97	14,615.85	552.77	92,467.74
Carroll.....	5,418.47	13,546.26	812.71	8,127.16	2,704.22	40,601.72	6,247.78	9,271.91	.....	6,358.48	130,756.94
Cass.....	10,698.87	23,287.25	1,533.66	16,003.28	5,334.44	50,393.58	7,905.47	1,310.97	.....	1,225.90	124,316.09
Cedar.....	11,947.86	28,864.19	2,986.97	11,947.86	6,973.93	58,547.43	1,510.98	553.35	.....	2,044.15	90,393.08
Cerro Gordo.....	6,284.53	20,011.86	.....	9,426.82	3,142.27	41,739.72	7,130.38	581.31	11,171.90	1,797.51	82,363.45
Cherokee.....	4,379.59	13,138.84	.....	6,569.41	2,189.82	26,570.04	5,961.10	148.55	.....	474.92	73,365.42
Chickasaw.....	5,380.65	22,948.13	2,690.32	8,070.97	2,690.31	27,221.96	5,184.89	39,965.93	.....	590.87	104,390.35
Clarke.....	6,725.94	16,284.90	.....	5,044.41	3,362.95	21,880.84	3,784.03	762.47	3,539.57	1,177.27	47,323.25
Clay.....	2,770.85	7,552.61	353.91	4,126.28	1,375.42	21,880.84	4,371.30	1,739.54	.....	4,409.04	139,695.89
Clayton.....	11,035.80	30,365.83	8,276.80	16,553.76	5,517.86	57,425.96	5,098.33	455.84	.....	48,427.24	237,633.01
Clinton.....	17,107.86	51,038.61	8,553.93	12,830.89	8,553.93	81,565.78	7,879.33	981.82	.....	3,119.68	118,900.81
Crawford.....	6,762.26	24,933.10	1,690.55	10,143.42	3,381.12	59,409.53	6,841.45	212.54	.....	3,170.75	110,093.87
Dallas.....	10,392.80	20,190.43	.....	15,589.20	5,196.44	48,500.26	6,695.07	338.24	.....	3,140.25	70,718.26
Davis.....	7,587.21	19,797.13	948.40	11,380.82	3,793.61	21,037.53	2,695.07	30,338.44	.....	1,287.10	73,636.09
Decatur.....	7,097.15	17,710.81	1,774.18	7,097.15	3,548.52	36,271.73	3,108.64	2,019.38	.....	4,924.40	98,394.85
Delaware.....	6,459.76	25,493.27	2,838.02	9,459.76	4,729.89	67,224.60	21,39.89	33,224.85	.....	105,375.84	293,149.79
Des Moines.....	16,541.32	47,866.64	8,270.66	4,135.33	8,270.66	67,224.60	21,39.89	33,224.85	.....	105,375.84	293,149.79
Dickinson.....	1,231.19	5,781.38	308.55	1,231.19	617.10	9,701.55	1,720.23	15,093.25	3,511.47	138.16	39,340.07
Dubuque.....	19,108.84	56,091.57	23,886.05	19,108.84	9,554.42	86,700.72	3,600.78	767.23	19,108.84	.....	237,927.29

Enmet.....	1,306.06	4,247.75	653.04	1,989.12	1,306.06	7,750.02	2,161.03	13,102.95	.....	649.08	32,476.03
Fayette.....	10,473.01	28,436.10	2,618.20	15,709.43	5,236.47	1,167.56	5,547.03	241.47	.....	1,284.82	115,179.22
Floyd.....	6,734.44	18,376.98	1,683.69	10,101.66	3,367.22	37,250.34	5,547.03	241.47	6,734.44	.....	91,321.99
Franklin.....	5,433.66	12,226.83	1,358.20	5,433.66	2,716.71	35,596.39	6,623.48	17,336.90	.....	612.28	87,336.91
Fremont.....	9,050.01	24,468.53	2,262.50	13,575.02	4,525.01	43,164.93	6,663.09	160.45	6,787.53	.....	113,351.07
Greene.....	6,399.78	20,527.50	1,699.64	7,999.66	3,199.88	43,944.95	6,665.76	14,116.56	.....	489.82	104,943.75
Grundy.....	6,115.60	25,827.46	517.33	3,975.15	3,057.81	36,102.73	6,861.70	1,078.61	.....	900.30	82,816.19
Guthrie.....	6,999.93	19,654.91	874.98	4,812.45	5,687.43	47,826.64	7,416.73	9,068.18	.....	2,574.58	102,850.78
Hamilton.....	5,927.52	17,126.62	1,331.85	7,991.29	2,663.71	36,764.98	7,250.44	9,068.18	.....	4,007.45	89,201.73
Hancock.....	2,966.36	9,212.58	.....	4,444.64	1,483.18	25,707.35	4,847.88	541.42	.....	.....	100,020.66
Hardin.....	7,966.68	21,807.21	3,983.34	7,966.66	3,983.33	44,813.73	6,275.55	541.42	.....	2,681.74	120,020.66
Harrison.....	24,413.44	2,250.54	1,250.54	4,503.01	4,503.01	49,872.14	7,142.93	4,002.00	2,250.55	.....	121,798.72
Henry.....	23,622.01	6,988.60	10,791.62	5,397.26	5,397.26	34,333.06	2,284.77	3,004.82	.....	6,191.23	126,364.49
Howard.....	16,860.38	1,059.66	5,298.46	2,649.24	2,649.24	22,549.12	5,097.36	271.17	794.78	.....	62,664.98
Howard.....	2,046.36	1,174.40	3,523.18	1,174.40	1,174.40	43,019.82	6,090.42	29.11	9,395.14	.....	73,801.62
Humboldt.....	9,298.24	3,871.26	5,081.12	28,311.31	1,549.71	28,311.31	3,563.43	29.30	2,324.53	.....	52,050.16
Iowa.....	10,622.93	27,327.60	10,162.23	5,081.12	5,081.12	34,621.10	197.04	197.04	.....	3,155.99	90,706.80
Jackson.....	9,813.97	22,165.94	9,813.98	14,790.96	4,906.99	42,448.53	5,070.41	942.94	.....	7,478.75	116,332.47
Jasper.....	33,611.81	3,883.66	1,501.55	7,667.21	7,667.21	33,960.58	7,176.28	31,762.78	.....	6,771.79	182,520.05
Jefferson.....	24,889.82	1,889.82	5,803.19	5,803.19	5,803.19	23,585.72	3,108.27	31,354.26	.....	5,004.65	116,958.88
Johnson.....	13,103.18	.....	15,067.74	15,067.74	7,533.87	62,768.28	4,282.83	1,866.78	.....	23,346.27	154,492.66
Keokuk.....	29,694.96	1,346.95	1,025.95	5,081.12	5,081.12	37,312.25	3,320.71	1,627.00	.....	5,336.83	104,806.52
Kossuth.....	13,103.18	1,346.95	1,025.95	5,081.12	5,081.12	37,312.25	3,320.71	1,627.00	.....	1,369.82	137,133.71
Lee.....	11,066.39	11,066.39	11,066.39	11,066.39	11,066.39	11,066.39	11,066.39	11,066.39	.....	66,515.22	216,125.81
Lincoln.....	16,067.14	11,066.39	11,066.39	11,066.39	11,066.39	11,066.39	11,066.39	11,066.39	.....	15,506.90	186,332.94
Linn.....	10,775.08	10,775.08	10,775.08	10,775.08	10,775.08	10,775.08	10,775.08	10,775.08	.....	6,303.40	74,647.84
Louis.....	7,086.11	19,137.30	1,928.74	5,766.14	5,766.14	21,340.80	4,062.85	313.90	.....	2,395.54	74,647.84
Lucas.....	1,865.46	6,843.98	2,933.28	2,933.28	2,933.28	21,340.80	4,062.85	313.90	.....	3,909.17	65,909.18
Madison.....	8,666.39	19,491.60	2,166.69	10,833.43	4,333.10	38,198.33	3,338.80	30,355.25	2,168.82	4,890.65	124,433.17
Malhaska.....	12,281.29	27,212.81	3,070.39	15,511.64	5,140.72	54,174.14	3,375.24	18,707.12	.....	13,358.69	153,672.04
Marion.....	11,185.53	25,072.55	2,796.38	16,778.39	5,622.05	36,368.13	5,083.24	123.51	.....	4,154.49	108,124.17
Marshall.....	13,758.27	36,785.62	3,439.57	20,637.31	6,879.33	68,579.60	4,889.15	18,853.99	.....	28,089.78	202,090.69
Mills.....	9,694.70	30,463.60	7,240.95	1,402.35	4,827.33	30,476.61	6,164.85	3,369.13	.....	3,734.00	103,324.18
Mitchell.....	5,609.81	15,357.04	1,226.75	7,360.52	2,453.52	38,173.56	4,569.78	414.95	.....	2,718.14	63,353.33
Monona.....	4,907.02	13,207.56	1,226.75	7,360.52	2,453.52	38,173.56	4,569.78	414.95	.....	727.83	74,786.68
Monroe.....	7,525.11	23,940.34	4,177.24	12,531.69	3,762.96	11,806.33	4,817.38	248.56	.....	1,172.72	68,832.29
Montgomery.....	8,354.48	18,290.45	13,206.97	12,531.69	4,177.23	41,906.20	5,547.54	380.22	8,354.47	.....	128,920.16
Muscataine.....	13,206.97	28,772.45	13,206.97	12,531.69	4,177.23	41,906.20	5,547.54	380.22	8,354.47	.....	128,920.16
Muscatine.....	2,918.76	10,215.67	2,918.76	12,531.69	4,177.23	41,906.20	5,547.54	380.22	8,354.47	.....	128,920.16
O'Brien.....	1,811.40	6,339.79	2,940.26	7,717.61	5,860.54	49,583.31	5,860.54	49,583.31	.....	72,884.65	40,756.06
Oswego.....	11,761.07	22,781.87	2,940.26	7,717.61	5,860.54	49,583.31	5,860.54	49,583.31	.....	123,943.35	79,704.10
Page.....	2,342.08	8,197.71	808.85	6,613.13	3,235.41	28,310.21	5,860.54	49,583.31	.....	89,961.23	76,152.83
Palo Alto.....	6,470.92	20,382.25	740.82	4,444.33	1,481.65	24,310.21	5,860.54	49,583.31	.....	67,153.84	96,746.98
Pocahontas.....	2,963.29	8,889.86	6,220.69	49,766.04	12,441.51	104,303.24	6,713.54	20,470.72	6,220.82	152,273.84	343,728.14
Polk.....	24,883.02	77,453.56	4,741.31	18,965.20	5,460.46	41,112.64	3,063.84	594.57	4,741.28	75,828.64	240,728.14
Pottawattamie.....	18,965.20	69,136.19	2,790.23	10,920.92	5,460.46	41,112.64	3,063.84	594.57	4,741.28	118,544.64	118,544.64
Poweshiek.....	10,920.92	18,391.88	2,790.23	10,920.92	5,460.46	41,112.64	3,063.84	594.57	4,741.28	131,815.79	104,831.78
Ringold.....	6,263.49	18,648.05	7,829.25	6,849.44	2,583.16	34,882.09	5,376.63	34.83	.....	1,311.85	83,050.80
Sac.....	4,566.27	14,769.40	1,141.55	6,849.44	2,583.16	34,882.09	5,376.63	34.83	.....	290.13	83,050.80

STATEMENT No. XXI—CONTINUED.

COUNTIES.	COUNTRIES.										Total tax.
	State tax.	County and county poll tax.	Insane tax.	Bridge tax.	County school tax.	District school tax.	Road tax.	Special tax.	Judgment and bond tax.	Corporation tax.	
Scott.....	20,430.81	54,404.01	15,323.09	15,323.10	10,215.41	97,301.39	3,361.14	171.42	.....	749.99	217,280.36
Shelby.....	7,084.18	19,038.49	.....	8,859.08	3,543.59	50,127.30	6,213.01	63.51	.....	944.78	95,873.94
Sioux.....	3,963.72	12,882.66	.....	5,945.68	1,982.38	32,132.40	5,875.55	1,080.68	9,909.65	.....	73,772.72
Story.....	8,363.93	18,413.82	.....	12,554.87	4,184.96	39,123.35	6,481.33	48,482.62	6,277.46	3,224.07	147,112.41
Tama.....	12,883.95	21,575.96	3,220.98	9,662.99	6,442.01	54,299.49	5,291.36	1,807.57	.....	2,471.18	117,555.49
Taylor.....	7,601.34	16,947.70	.....	9,501.72	3,800.68	47,618.83	6,530.79	1,682.87	.....	1,054.27	94,148.20
Union.....	7,729.36	24,726.90	1,332.40	11,594.45	3,864.81	47,888.78	4,109.12	585.38	.....	4,984.83	107,296.03
Van Buren.....	10,115.88	24,743.60	6,069.56	10,115.88	5,067.99	25,693.67	2,267.20	122.01	.....	2,118.85	86,214.64
Wapello.....	12,942.81	50,351.03	6,471.42	9,706.09	6,471.42	46,004.33	6,170.16	2,013.28	12,942.81	32,202.76	185,276.12
Warren.....	10,064.12	16,969.23	4,398.69	15,081.23	5,097.07	38,942.53	3,100.68	20,646.98	.....	2,623.22	118,850.72
Wayne.....	11,336.90	19,309.99	.....	11,336.90	5,668.45	32,047.28	2,672.96	18,808.76	.....	3,711.26	111,892.48
Weaver.....	8,193.21	16,069.12	2,045.30	12,289.81	4,096.60	33,313.48	200.38	.....	.....	1,881.04	84,767.52
Winnebago.....	6,874.43	20,564.21	1,718.58	10,211.60	3,437.20	46,753.19	8,425.43	704.88	10,311.62	6,981.96	115,983.10
Winnesiek.....	2,193.67	6,711.63	1,550.90	2,193.66	1,101.84	15,953.91	3,795.14	26.28	4,407.31	154.82	37,089.16
Woodbury.....	9,916.23	24,700.59	1,239.53	11,153.76	4,968.12	31,568.74	3,415.76	1,717.12	.....	4,577.04	93,338.93
Worth.....	7,942.57	33,844.09	1,983.69	11,933.86	3,971.30	68,270.04	5,779.94	2,281.27	15,885.16	24,652.05	176,025.97
Wright.....	3,101.02	10,440.83	775.25	3,101.02	1,500.53	14,322.53	2,922.27	226.13	1,550.53	.....	38,999.11
.....	2,961.21	9,614.07	.....	4,441.85	1,480.57	26,668.26	4,761.31	22,942.53	.....	.....	72,869.80
Totals.....	841,195.44	2,230,463.92	239,071.60	970,238.08	425,431.02	4,114,641.34	486,454.36	805,571.05	329,049.89	741,503.51	11,183,576.21

STATEMENT No. XXII.

Showing the amount of State and local taxes levied in the several counties, for the year 1882, as returned to the Auditor of State by county auditors, in compliance with section 844 of the Code of 1873.

COUNTIES.	State tax.	County and poll tax.	Insane tax.	Bridge tax.	County school tax.	District school tax.	Road tax.	Special tax.	Judgment and bond tax.	Corporation tax.	Total tax.
Adair....	9,052.23	\$ 14,094.12	.....	10,862.67	\$ 3,620.89	66,306.52	4,939.79	143.03	3,620.89	2,607.62	195,227.76
Adams.....	7,455.60	19,287.82	7,455.55	8,946.66	2,983.22	39,433.47	2,382.35	.....	2,908.17	2,908.17	87,141.81
Allamakee....	8,036.46	18,011.93	1,607.29	6,429.17	2,214.58	32,640.47	2,965.50	506.56	4,821.87	2,840.91	81,074.74
Appanoose....	11,051.19	28,552.69	8,840.98	13,261.51	4,420.46	35,953.42	4,392.38	401.77	.....	4,230.94	111,205.34
Audubon.....	6,375.76	16,363.93	.....	7,650.93	2,550.26	45,244.01	6,295.46	1,646.63	.....	2,784.95	88,905.93
Benton.....	18,243.25	39,021.00	3,648.65	4,864.86	7,297.30	68,305.31	5,509.81	2,732.41	.....	3,479.52	153,192.11
Black Hawk....	15,338.73	32,976.51	.....	6,133.49	6,135.49	58,048.30	5,312.34	79,692.00	6,135.40	18,841.77	223,576.17
Boone.....	10,786.00	23,898.50	2,157.00	12,913.00	4,314.00	55,059.08	5,927.51	2,106.34	1,073.60	5,967.25	129,589.28
Bremer.....	7,920.54	17,348.31	.....	7,920.57	3,163.23	32,942.15	3,192.51	400.26	.....	9,631.16	75,453.73
Buchanan.....	13,245.36	25,248.84	.....	10,892.57	2,938.15	43,383.98	3,858.28	1,007.22	.....	7,645.58	113,492.99
Buena Vista....	5,427.24	14,214.97	.....	6,510.57	2,170.62	41,318.87	4,282.47	4,000.34	12,661.62	3,589.78	93,657.48
Butler.....	7,047.01	17,572.54	1,506.80	6,830.82	3,193.61	36,482.91	4,884.90	1,132.90	.....	1,413.23	84,041.43
Calhoun.....	5,277.61	15,629.60	.....	6,233.23	3,222.11	40,951.06	4,866.77	1,137.97	.....	923.76	79,370.01
Carrroll.....	13,639.56	23,024.25	2,797.99	16,367.45	2,816.72	57,971.96	5,904.07	986.59	4,524.82	7,743.10	101,203.44
Cass.....	15,293.84	26,550.57	3,056.84	12,927.07	6,113.67	64,769.28	1,968.62	406.27	.....	1,611.02	121,960.70
Cedar.....	7,096.15	23,388.88	.....	12,001.93	3,170.46	45,430.36	5,971.32	1,428.91	.....	3,630.10	98,387.11
Cerro Gordo....	5,634.84	17,619.68	1,136.97	6,824.84	2,273.33	43,773.46	5,772.92	47.42	11,804.56	1,603.45	92,833.65
Chickasaw....	6,748.66	19,212.41	1,343.76	8,096.46	2,689.47	32,312.24	3,909.40	183.79	.....	1,687.67	74,632.86
Clarke.....	8,569.71	20,916.87	1,715.48	4,267.70	3,425.08	28,409.82	5,101.32	433.61	.....	2,880.34	79,906.23
Clay.....	3,366.53	7,991.87	.....	4,140.59	1,582.09	30,249.95	4,410.80	444.94	5,036.32	823.39	57,912.96
Clayton.....	13,965.28	30,763.80	13,965.28	16,756.57	6,386.10	57,345.89	3,872.30	381.27	.....	4,657.80	147,295.96
Clinton.....	21,500.08	50,862.69	8,600.04	8,600.04	8,600.04	96,672.39	4,340.86	885.18	.....	47,756.15	247,789.46
Crawford.....	23,116.25	34,116.25	1,675.96	13,498.70	3,374.88	62,016.46	8,457.73	1,270.77	.....	2,054.23	125,902.14
Dallas.....	13,428.13	23,387.98	.....	16,113.84	6,371.29	59,946.01	6,366.87	.....	.....	2,690.36	130,313.18
Davis.....	9,600.38	17,425.92	965.06	11,080.69	3,860.23	24,510.76	2,754.61	2,885.18	.....	2,953.56	76,427.99
Decatur.....	9,040.94	25,123.85	1,802.15	7,207.89	3,604.06	30,905.80	5,039.33	24,587.26	.....	1,300.63	107,087.03
Delaware.....	11,942.35	25,806.78	4,298.85	14,363.83	4,778.17	63,000.98	2,951.46	1,154.05	.....	5,427.08	114,592.00
Des Moines....	20,680.97	47,869.90	8,272.39	16,544.78	8,272.39	65,280.33	1,811.77	.....	.....	115,893.62	284,576.32
Dickinson.....	1,768.79	5,241.05	353.75	2,122.54	707.51	12,806.06	2,191.73	30.08	5,745.70	577.12	31,544.34
Dubuque.....	24,527.96	67,908.02	24,527.96	24,527.96	9,511.19	72,066.09	3,684.67	1,088.74	19,622.37	.....	237,824.96

STATEMENT No. XXII—CONTINUED.

COUNTIES.	State tax.	County and poll tax.	Insane tax.	Bridge tax.	County school tax.	District school tax.	Road tax.	Special tax.	Judgment and bond tax.	Corporation tax.	Total tax.
Emmet.....	1,694.88	4,406.68	677.96	2,033.84	2,033.84	2,234.08	2,143.71	23.10	4,067.71	.....	24,315.80
Fayette.....	3,113.60	28,514.35	2,622.75	15,836.36	5,945.41	46,962.28	6,003.29	63,110.59	.....	924.44	182,353.07
Floyd.....	8,591.28	17,601.76	.....	8,225.59	3,408.53	40,644.86	5,115.87	.....	6,817.06	3,817.17	97,168.12
Franklin.....	7,021.96	17,017.84	.....	8,426.41	2,808.83	41,907.78	6,240.75	295.83	.....	1,229.36	85,042.46
Fremont.....	11,062.84	19,513.52	1,693.47	33,263.42	4,327.14	52,119.69	4,415.36	9,731.94	6,631.71	3,248.52	124,700.17
Greene.....	8,417.53	20,254.12	1,693.47	8,417.51	3,261.01	56,637.50	6,418.95	15,328.79	.....	3,248.52	122,762.62
Grundy.....	7,788.40	18,391.44	1,246.19	8,426.91	3,115.34	59,459.79	3,512.74	706.45	.....	1,234.98	77,988.24
Guthrie.....	8,970.24	23,151.06	1,345.53	7,794.28	3,832.09	59,577.98	6,771.79	739.67	1,287.57	2,185.21	118,381.92
Hamilton.....	7,081.15	18,327.68	731.47	8,497.31	2,832.46	49,322.32	4,764.32	388.76	.....	4,284.54	87,865.94
Hancock.....	3,757.36	9,427.68	.....	4,511.84	1,503.94	29,322.33	5,355.29	3,189.92	.....	316.76	51,135.49
Hardin.....	10,216.35	22,531.20	2,043.29	8,173.07	4,065.54	52,806.39	5,987.98	40,361.17	2,927.45	4,098.88	149,994.87
Harrison.....	11,469.97	24,917.96	2,298.74	13,702.80	4,581.49	51,867.09	8,141.68	271.53	13,953.68	7,183.70	131,427.84
Henry.....	13,953.68	27,330.18	2,790.75	8,372.22	2,683.32	33,467.04	5,314.10	9,354.85	1,073.59	2,416.41	118,680.17
Howard.....	3,368.59	14,470.41	805.15	4,025.85	2,882.43	21,472.26	4,806.33	.....	2,694.87	.....	68,326.23
Humboldt.....	8,084.62	17,095.86	673.72	4,424.31	1,347.44	44,830.44	3,693.69	882.62	4,919.80	739.44	53,912.31
Ida.....	4,097.13	20,021.05	326.87	3,277.65	1,638.86	40,240.51	4,837.27	181.53	.....	4,079.86	69,912.43
Iowa.....	12,907.17	22,910.80	15,240.21	15,488.62	5,162.87	49,350.95	4,837.27	905.37	.....	9,117.62	102,700.55
Jackson.....	12,700.17	22,910.80	15,240.21	15,488.62	5,162.87	49,350.95	4,837.27	905.37	.....	9,117.62	135,362.69
Jasper.....	19,510.55	30,166.50	3,902.10	11,706.40	7,504.22	71,544.72	6,664.53	2,316.88	.....	6,438.24	160,054.14
Jefferson.....	14,430.35	25,125.71	2,886.07	5,772.14	7,772.14	27,719.75	3,661.98	.....	.....	8,753.75	94,121.89
Johnson.....	19,003.83	33,151.74	3,818.72	15,275.20	7,537.56	58,628.47	3,876.11	8,330.99	.....	28,305.91	179,118.53
Jones.....	13,971.61	21,671.25	5,588.64	11,177.28	5,588.64	48,371.65	2,637.29	30,255.17	1,374.62	8,911.57	142,711.06
Keokuk.....	5,169.20	19,118.04	1,374.62	10,996.93	5,498.46	39,269.34	7,056.42	846.98	.....	4,235.44	123,563.29
Kossuth.....	22,235.31	51,733.68	1,033.81	6,202.85	2,067.60	53,176.22	1,969.74	53,545.16	.....	1,244.69	76,087.70
Lee.....	25,079.70	33,694.14	5,015.94	30,095.64	10,031.88	82,381.35	7,063.05	999.24	.....	17,501.31	231,320.84
Linn.....	8,965.38	22,928.91	3,586.15	10,738.46	3,586.15	29,594.56	2,120.67	15,978.34	.....	7,717.05	202,077.99
Louis.....	9,752.05	17,634.72	3,390.07	5,071.10	3,900.79	31,182.46	3,805.76	102.01	.....	3,400.36	100,918.98
Lucas.....	2,480.12	6,944.34	.....	2,976.13	992.05	23,128.25	4,325.61	1,660.25	44,723.52	5,263.90	77,102.86
Lyon.....	11,042.62	19,570.19	.....	13,251.14	37,053.13	57,428.71	5,456.97	21,707.29	2,208.52	10,987.29	109,249.93
Madison.....	15,750.10	27,980.94	.....	18,900.28	6,300.16	47,468.71	5,456.97	25,427.25	.....	10,987.29	188,272.73
Mahaska.....	14,201.26	25,663.51	2,840.25	17,041.51	6,968.48	49,771.87	5,058.53	1,683.40	.....	7,308.99	123,374.32
Marion.....	17,458.21	30,729.53	1,746.01	20,946.28	6,582.68	74,654.02	4,544.91	40,631.32	.....	17,511.62	215,087.64
Marshall.....	12,554.50	21,575.25	1,255.45	15,065.43	5,021.81	41,533.15	8,207.25	510.81	6,276.26	4,103.82	115,612.92
Mills.....	6,966.63	13,286.89	1,399.20	8,396.25	2,738.61	32,161.39	4,168.60	916.12	.....	2,644.52	74,362.90
Mitchell.....	6,375.26	13,841.52	1,275.06	7,650.31	2,750.11	41,345.50	6,454.73	78.93	.....	1,018.00	81,432.61
Monroe.....	9,693.97	24,651.04	1,938.79	11,632.77	3,877.59	21,139.73	4,840.76	.....	2,270.63	2,270.63	80,124.21

Montgomery.....	11,057.82	14,992.52	2,212.08	13,270.02	4,423.02	48,240.42	6,781.08	7,527.32	.....	7,894.85	116,399.13
Muscatine.....	16,712.13	47,484.25	.....	11,698.49	6,684.85	41,232.14	.....	3,074.08	.....	56,111.98	202,997.92
O'Brien.....	3,704.54	8,890.88	.....	2,863.64	1,481.82	43,584.44	4,404.48	3,454.84	19,200.67	.....	84,576.31
Oseola.....	2,382.61	6,194.59	.....	2,869.05	2,859.05	21,573.68	3,377.48	181.18	11,436.10	307.64	51,771.39
Page.....	13,167.82	24,268.52	6,067.13	18,201.39	6,067.13	60,744.54	5,610.79	585.22	.....	11,914.60	148,927.14
Palo Alto.....	3,063.99	8,581.31	.....	7,354.44	1,225.68	20,608.32	4,624.32	4,824.97	4,280.74	416.64	54,989.41
Plymouth.....	8,274.09	20,928.75	1,654.80	9,928.86	3,309.63	48,194.52	7,078.11	100.18	4,964.47	3,584.92	108,918.33
Pocahontas.....	3,705.94	10,376.62	.....	4,447.12	1,482.37	25,700.72	4,839.23	360.40	.....	51,753.59	151,753.59
Polk.....	32,378.05	80,836.32	741.19	51,804.88	12,951.22	135,611.12	7,226.50	1,420.30	19,426.83	185,940.27	540,455.71
Pottawattamie.....	24,573.45	71,697.66	4,914.69	19,658.76	9,829.38	142,794.59	4,115.77	.....	4,914.69	58,209.11	350,323.08
Poweshiek.....	13,724.50	29,489.46	2,744.90	16,469.40	5,489.82	60,982.04	5,280.61	.....	.....	146,127.39	146,127.39
Ringgold.....	8,017.88	20,667.21	.....	9,621.42	3,206.83	32,586.06	4,331.08	97.75	.....	123.86	79,001.62
Sac.....	5,855.07	15,156.87	1,170.98	7,026.20	2,342.10	104,384.08	2,981.27	788.45	7,062.20	649.72	85,447.87
Scott.....	25,779.02	54,885.02	15,467.41	10,311.60	10,311.60	104,709.66	4,331.08	.....	.....	968.53	227,098.43
Shelby.....	9,145.67	23,528.24	.....	9,145.66	3,658.27	49,841.08	5,965.96	.....	.....	2,157.57	103,442.45
Story.....	4,977.84	13,936.87	.....	5,973.00	1,991.44	34,801.03	5,333.60	6,022.23	9,954.50	.....	83,080.51
Tama.....	10,944.99	17,101.63	2,188.99	13,134.95	4,377.97	46,871.41	6,612.86	641.40	4,377.97	5,009.24	111,261.51
Taylor.....	16,323.76	31,718.34	3,264.75	16,323.76	6,529.54	66,994.52	4,962.41	20,825.61	.....	5,683.74	179,636.43
Union.....	9,763.34	17,468.96	.....	11,716.07	3,905.39	53,854.23	6,553.99	1,624.70	.....	6,655.70	107,541.75
Van Buren.....	9,942.73	17,346.97	1,988.46	11,331.04	3,976.98	53,997.39	4,433.45	123.70	3,976.98	11,691.37	119,319.07
Wapello.....	12,585.71	24,724.27	1,005.99	15,102.85	5,034.28	29,167.83	3,730.61	30,447.99	4,405.78	3,471.93	125,464.91
Warren.....	16,311.67	28,054.73	6,624.65	13,049.33	6,524.67	50,516.45	6,207.84	29,447.90	9,786.95	31,471.93	197,896.12
Washington.....	12,879.66	17,570.58	.....	15,455.64	5,151.87	39,538.43	5,670.86	10,131.70	7,727.80	3,761.25	117,607.83
Wayne.....	14,652.12	16,916.62	.....	17,582.52	5,860.84	40,659.33	4,175.39	919.82	.....	5,562.34	106,319.28
Webster.....	10,532.16	14,502.09	2,106.44	12,638.59	4,212.86	43,351.15	4,295.58	80.15	.....	4,329.33	96,249.35
Winnebago.....	9,151.45	16,476.61	1,830.27	10,981.76	3,660.60	53,416.83	7,497.88	10,500.09	10,981.75	9,787.37	136,294.61
Winneshek.....	2,726.21	7,026.92	545.24	1,635.73	1,090.49	34,142.97	3,932.46	.....	6,302.59	386.70	37,244.81
Woodbury.....	12,464.80	27,188.09	1,246.48	13,711.27	4,985.92	34,142.97	3,787.29	67,483.51	.....	6,186.54	171,196.87
Worth.....	10,138.31	21,830.71	4,054.92	20,274.54	4,054.92	81,588.02	7,235.64	1,031.97	17,263.77	27,886.08	195,358.88
Wright.....	3,966.68	10,246.84	793.34	1,586.64	3,173.29	19,248.04	2,616.51	.....	.....	776.90	42,408.24
Wright.....	4,205.38	12,446.78	841.06	5,046.34	1,682.11	35,402.68	4,350.47	11,166.88	.....	611.00	75,762.70
Totals.....	1,075,822.65	2,254,667.61	253,375.87	1,089,294.92	431,642.83	4,660,175.76	477,389.95	731,698.38	314,781.90	912,643.82	12,201,493.69

* Included in district school tax.

GENERAL REMARKS.

Paragraph 10 of section 66 of the Code of Iowa, 1873, requires the Auditor of State "to furnish the Governor, on his requisition, information in writing upon any subject connected with his office, and to suggest to the General Assembly plans for the improvement and management of the public revenue and property."

In the discharge of this duty, and in compliance with your request for general information and such recommendations as will facilitate the transactions of the business of this office and enhance the interests of the public, I may be pardoned, in view of the experience of my predecessors in this regard, for giving expression to the conviction that I have undertaken a thankless task, and one which furnishes little ground for the hope that, when I have done so, the general public will ever realize the fruits thereof in the shape of much needed legislation.

It may, to some, seem unbecoming in an officer with the limited knowledge of public affairs that the writer may be supposed to possess, to animadvert upon the imperfections of the work of a co-ordinate branch of the public service, and from such it is not to be expected that I shall escape the adverse criticism that usually attends a straight-forward, independent course; but in my judgment the public servant who allows himself to deviate from the direct line of duty, through fear of such criticism, is unworthy the confidence of the people, and the interests of his constituents would be best subserved by his speedy abdication.

It is but fair to presume that the Legislature imposed this obligation upon the Auditor for the reason that, as the chief financial officer of the State, he must necessarily be more familiar with the working of the laws relating to the finances than any one else, and therefore his judgment in relation to such matters more reliable.

It might with equal propriety be further presumed that, when the

Legislature, by the enactment of a law, made it the duty of the Auditor to "make suggestions for the improvement of the management of the public revenue and property," the purpose of such a requirement is that the suggestions so made shall enter into the law and become a part thereof.

If such is not the intention then the requirement is simply a meaningless form and ought to be expunged from the statutes.

A careful reading of the Auditor's reports for the last few years, and a comparison of the suggestions therein made with the legislation that has followed, will convince the most skeptical of the justness of the criticisms herein made. Recommendation after recommendation has been made and repeated from time to time by my predecessors, concerning matters of grave importance. Many of these recommendations have commended themselves to the intelligent judgment of all considerate men and have been privately indorsed by perhaps four fifths of the members of the General Assembly, who were ready to say that they *ought* to be embodied in the law, and yet they have been entirely lost sight of in the general scramble for petty legislation with an apparent local interest covering like a thin gauze the real interest of some would-be State official or congressman.

True, there have been among the members of every General Assembly of the State honorable exceptions, and many of them, whose earnest efforts in behalf of the public welfare are worthy of the highest commendation, but, being in the minority, their labors have but seldom been allowed to produce their legitimate fruits; on the contrary, and alas, too frequently, the public good has been needlessly sacrificed upon the altar of personal ambition by the servants of the people who have been chosen to represent, defend and protect the same by well defined, consistent and wholesome legislation.

Since the organization of the State, the people have never before been so completely aroused to their own interests as they are at the present time; and the public official of whatever station, who ignores the best interests of the masses in the pursuit of self aggrandizement, will sooner or later find himself ignored in turn by those whose confidence he has thus abused.

As the Twentieth General Assembly will probably be composed of the best men of all parties and creeds, coming up fresh from the people, who are alive to all vital questions of public importance, it is to be hoped that they will enter upon their labors with a higher

inspiration to the discharge of the weighty responsibilities with which they have been honored by their constituents than has ever characterized the legislation of the State in all its previous history.

INCONSISTENCY OF CERTAIN PROVISIONS OF LAW.

In my administration of this office, so far, I have endeavored to systematize the work to the fullest extent practicable, so as to bring the great volume of business to be transacted as nearly under control of the limited force and funds at my command as possible.

I find the way hedged up by incongruities of the law in regard to the manner of disbursing many of the appropriations, so that my efforts in this direction have not been as fruitful of good results as I had hoped.

UNIFORMITY IN VOUCHERS RECOMMENDED.

In this connection I desire to call attention to the provisions of law in relation to the disbursement of funds to the several benevolent institutions of the State, and their trustees. These appropriations are very similar in character if not identical. The officers or trustees of each are just as responsible and entitled to just as much credit as those of each of the others, yet no two of these institutions procure their support funds from the State treasury in the same manner. Some are payable monthly, some quarterly, some on one kind of a voucher, some on another. Some make up their average attendance, upon which they are entitled to draw, in one way and some in another. The trustees of these several institutions each also have a separate and peculiar manner of preparing their vouchers for their own compensation. Some are audited and certified by the whole board. Some are certified by the secretary or president, or both, and some by the individual members, while yet others are not required to be certified at all. Now I submit that it is utterly impossible to bring order and system out of such a mass of confusion, which is not the fault of the institutions nor of the individuals in charge, but is wholly and solely chargeable to defects in the law which ought, by every consideration of economy, not to say common sense, to be speedily and thoroughly remedied by such legislation as will require uniformity in the methods of disbursement of funds to the several State institutions, as well as to the trustees of the same for their compensation, requiring that a certain form of voucher, to be furnished

by the Auditor, be executed and filed in this office before a warrant shall issue, thus materially lessening the labor of this office by doing away with the constant difficulty of having to look up the law in each case, and of determining whether or not a voucher complies with the law after finding it.

SUPPORT AND CLOTHING ACCOUNTS.

The several inconsistent provisions of law relating to the collection of claims due from the counties for support and clothing accounts as certified from the several State institutions, ought also to be harmonized and simplified, so that county authorities may be able to understand and comply therewith, and thus avoid the endless and annoying disputes between county and State in regard to the validity of such claims, and some provision made for enforcing collections from the counties of all claims due the State, so that the unsettled accounts of this character, that have been standing upon the books of this office for years, on account of these disputes, may be settled up in a business-like way.

The manner in which these accounts in favor of the State have been willfully ignored by certain county officials, on account of the ambiguous weakness of the law, is a disgrace to the State.

Similar remarks will, with equal propriety, apply to the

REVENUE ACCOUNTS

with several of the counties of the State. With one county in particular, that I call to mind, the books of this office show no settlement for five years, whereas the law requires a settlement every six months; but as there is so much circumlocution required in the enforcement of penalties, and as the penalties must be enforced by or through the constituents of the guilty parties who have no greater interest in the matter than any other citizen of the State, the effort to enforce penalties under the existing provisions of law, would doubtless prove a difficult task, barren of good results: yet I have no doubt that some effort in this direction would have been made long ago, however hopeless the prospect, had there been either time or money at the disposal of this office that could have been appropriately expended for the purpose. In order to facilitate the final settlement of these old accounts, save an immense amount of labor to this office as well as to county auditors and treasurers in the mat-

ter of keeping accounts, and do away with an incalculable amount of misunderstanding and difficulty in making settlements in the future, I would recommend that section 836 of the Code be so amended as to make the COUNTIES RESPONSIBLE for the amount of tax levied for State purposes upon the equalized total value of the property of each, requiring the same to be paid into the State treasury in four equal quarterly installments on or before the fifteenth day of March, June, September and December in each year after said taxes become due, providing a suitable penalty for a failure to comply therewith, giving to the counties the benefit of all additional assessments and penalty on delinquent taxes, which will fully compensate for any percentage of loss in the collection, requiring the Auditor of State to compute the amount and charge the same to each county respectively, and to notify the several county auditors of the amount so charged at the time of giving notice of the equalization and levy as now required by law, authorizing the Auditor to make final settlement of all claims against the counties on such terms as, upon investigation, may be deemed just and equitable, and repealing all laws in conflict therewith.

SECURITY OF THE REVENUE.

Again, section 73 of the Code forbids the Auditor of State giving credit to county treasurers, who have paid money into the State treasury, until they shall have made oath that they have not unlawfully used any of the public funds.

This provision is inconsistent with that of paragraph 3, of section 66, which requires the Auditor to keep a correct account of all the State funds, is impracticable, has never been and cannot, in the nature of things, be enforced. I would therefore recommend that section 73 of the Code be repealed and a suitable penalty provided for a failure to make the affidavit therein set forth, and that such provision be incorporated with section 912 of the Code, relating to the security of the revenue.

BANKS.

Upon taking charge of the office in January last, I was informed by my predecessor that examinations had been made during the year 1882 of all the banks operating under the laws of the State, both savings and other banks, and that most of the examinations had been

made during the latter part of the year. Hence no examinations have been made up to the date of this report, except in the organization of new banks.

I find in this line of business, as in other matters of public concern, with which, by the duties of the office, I am brought in contact, a seeming indisposition on the part of many individuals to comply with the exact forms and requirements of law and a tendency to ignore specific instructions that is not only surprising but also very annoying; surprising because it compels the conclusion that such habits must have been acquired through a species of negligence that should never have existed; annoying because it entails upon this office an extra amount of labor unnecessarily, when there is already more than double the amount that can be *properly* done by the force to which it is limited, in consequence of the inconsiderate legislation that has heretofore prevailed in the imposition of unequal, unnecessary and onerous burdens upon the auditor's office without just and adequate compensation for the necessary clerical labor itself, to say nothing of superintendence and responsibility.

Special effort has been made to correct the seeming indisposition referred to, with very encouraging results, and there are good grounds upon which to base the hope that it will be finally overcome and that prompt and accurate responses to requisitions from this office, in compliance with the provisions of the law, will be the universal rule.

From reports made to this office, under oath, of the condition of the several banks of the State on the 5th day of April last, it appears that all are in a sound and healthy condition and many of them are prospering beyond the most sanguine expectations. In order to make an exhibit of the condition of all the banks at the latest possible date, another statement will be called for prior to the publication of this report, and published in an appendix hereto.

The practice of making a thorough and complete examination of all State banks once every year is in my judgment a good one and will without exception be adhered to.

The biennial report of my predecessor, at the close of the fiscal term ending September 30, 1881, shows twenty-two savings and thirty-one other banks operating under the laws of the State. (It should have shown thirty-three banks other than savings). Since that date one savings and four other banks have dropped out of the

list, and seven new savings banks with an aggregate paid-up capital of \$260,000.00, and sixteen new banks other than savings with an aggregate paid-up capital of \$662,500.00, have been organized, making twenty-eight savings banks and forty-five banks other than savings, an aggregate of seventy-three in all.

The savings bank act of 1874 has stood the test of nearly ten years' experience, and has given general satisfaction. Its provisions are comparatively clear and explicit. Within the limits of its requirements the banks find plenty of latitude for legitimate business and their patrons find ample accommodation and protection. A few valuable changes in the law might with propriety be made but the good old maxim, "let well enough alone," is in this case very appropriate. Not so, however, with the law applying to banks other than savings, operating under the general incorporation laws of the State. These banks, though nominally under the supervision of the Auditor of State, and the confidence of the people in them thereby strengthened, are yet in some respects a law unto themselves; and about all the authority that the Auditor has, under the law, is to examine them at his own expense and turn them over to the leniency of the courts if he finds them insolvent; in other words, he is simply empowered to direct that the "stable door be locked if he finds that the horse has been stolen."

When the law burdens a public officer with a responsibility that inspires public confidence, there should be embodied in that law sufficient authority to enable him to fully meet such responsibility. As the general banking law is defective in this particular as well as in some other respects, I would recommend that the same be so amended as to embrace all the essential features of the savings bank act, so far as applicable, modifying the form of statements to be made, and authorize the Auditor to call upon the officers for any information concerning the bank that he may deem proper for the purpose of enabling him to determine its true condition.

INSURANCE.

Under this head I desire to call attention to my Report of the Insurance Department dated May 1, 1883, and particularly to the recommendations therein made as found on page sixty-five, and I desire especially to emphasize the recommendation in favor of a separate

insurance department, to include the supervision of banks and to be under the control of a Commissioner of Insurance and Banking. Every consideration of justice and fair dealing demands that this should be done; justice to the Auditor personally, because the business of his office with these branches left out greatly exceeds that of any other State office; justice to the State, because it is impossible, with the burdens imposed upon the Auditor's office, to give that attention to all the details of the business that should be given to them; justice to the foreign insurance companies, which have vast interests at stake, because they are contributing to the public revenue of the State over seventy-five thousand dollars annually and therefore have a right to some consideration; justice to the home companies, which are but in their infancy and need the benefit of wise counsel and careful supervision, such as a thorough investigation of the whole subject of insurance, coupled with large practical experience, alone can give.

Last, but not least, justice to the people whose funds are invested demands it, because they depend in a large measure upon State supervision for security, and the Auditor cannot possibly give that attention to details which their interests demand.

In view of these facts, and other weighty considerations that might be urged, it is to be hoped that this important measure will be incorporated into the laws of the State by the Twentieth General Assembly.

While our laws upon the subject of insurance give to the Auditor of State ample authority for the examination of all companies doing an insurance business within the State, in order to obtain a correct knowledge of their condition, I am persuaded that too much has been taken for granted, too much reliance placed on the statements of interested parties, not only in our own State for reasons heretofore stated, but by superintendents of insurance generally and examinations have not been made with such systematic frequency and thoroughness as they should have been, not only for the protection of the public but also for the credit of the companies in the estimation of the public. It is my candid conviction that intervals between examinations should not be allowed to extend beyond a period of five years, if indeed the law should not require examinations as often as once in every three years.

Circumstances have so far prevented me from making any examinations except that of the Equitable Life, of Des Moines, which was done at the request of the company, as exhibited in the Insurance Report of 1883. It is my purpose, however, to secure a thorough examination, within the shortest practicable period, of every insurance company doing business in the State that has not been so examined within five years, provided the Twentieth General Assembly shall not see proper to relieve me of the responsibility by conferring the same upon a Commissioner of Insurance.

ASSESSMENT LIFE ASSOCIATIONS.

The provisions of section 1160 of the Code exempts the societies operating thereunder from any obligations to comply with the general insurance laws of the State, and, consequently, they are not subject to the supervision of this office in any respect.

There can be no doubt that the exemptions of said section, so far as they relate to life insurance, were intended to apply solely to fraternal organizations, such as the Independent Order of Odd Fellows, the Ancient Free and Accepted Masons, the Ancient Order of United Workmen and others of a similar character, with an insurance feature attached, giving conditional benefits to the families or friends of deceased members.

Shrewd speculators have taken advantage of the beneficence of the law to flood the country with all sorts of schemes for obtaining money without an equivalent return, under the guise of cheap insurance, whereby the unsuspecting are fraudulently induced to add their contribution to the ill-gotten gains of these leeches upon society.

The frequent appeals to this office, which, under the present law, is powerless to afford protection, by the victims of some of these wild-cat schemes, for redress for the wrong inflicted through deception and fraud, call loudly for some well-defined, vigorous legislation upon this subject that will tend to eventually weed out the palpable frauds of this character that now infest the State, and give proper encouragement to such associations as may be entitled thereto.

As a partial remedy for the evils growing out of this system of so-called insurance in its present relation to the law, I would suggest the repeal of so much of section 1160 as relates to life insurance, and the enactment of a law, complete in itself, for the regulation of all co-operative assessment life associations organized or doing busi-

ness in the State, with appropriate and specific penalties attached for violations of its provisions, to be enforced by or under the direction of the Commissioner of Insurance.

As a matter of public interest, and for convenience of reference to information concerning the railroads of the State, a compilation thereof by the Secretary of State, including the valuation of railroad property by the Executive Council, will be found in the appendix hereto.

APPENDIX.

APPENDIX.

MOVEMENTS OF ASSESSMENT LIFE ASSOCIATIONS.

DECISION OF JUDGE MIRACLE.

For the information of the public, it may not be improper to present in this form, a few facts which have become matters of history since the date of the foregoing report.

As will be remembered, in the Insurance Report for 1883, at pages 62 to 64 inclusive, reference is made at length to certain rulings, placing co-operative assessment life associations without the jurisdiction of the Insurance Department of the State, and the misrepresentations in regard to said rulings by some of the officers of these societies, through the medium of circulars to their patrons, to which may now be added villainous personal abuse of the Auditor, through anonymous publications in the columns of such newspapers and periodicals as they have been able to control. In view of subsequent developments comments are unnecessary.

On the 12th day of July, 1883, suits in mandamus were instituted by the Home Life Association of Burlington, and The Security Mutual Life Society of Des Moines, in the Circuit Court of Polk county, the Hon. D. D. Miracle, of Webster City, presiding, to compel the Auditor to issue certificates of authority to these associations, stating that they had "fully complied with the laws of this State in relation to life insurance companies". The services of the Attorney General not being available at the time, in order to maintain the integrity of the Department and sustain the rulings made, I deemed it proper to employ additional counsel, and did so.

The questions involved were ably argued by some of the best legal talent of the State, and the case submitted on the 13th day of

July. On the 25th day of July the following decision was placed on record, which, as will be observed, fully sustains the rulings made, which are not only in harmony with the decision of the Supreme Court of Iowa in the case of the *State v. The Iowa Mutual Aid Association of Ottumwa*; 12 N. W. Reporter, 782; but also in harmony with a more recent decision of the Supreme Court of Missouri bearing upon the same questions, notwithstanding the statement to the contrary made by the executive committee of the national convention of Mutual Benefit Associations of America, as contained in the report of the eighth convention thereof:

THE OPINION IN FULL.

In the Circuit Court, Polk county, Iowa, Home Life Association vs. J. L. Brown, Auditor, etc.

The plaintiff files a petition asking for the issuance of a writ of mandamus against the defendant to compel him to issue to it his certificate contemplated by number 1170 of the Code. Complaining it avers that it is a corporation organized under the laws of the State for the purpose, and having as its object and business, that of insuring the lives of individuals—that it was incorporated in September, 1880, and now has outstanding about twenty-five hundred of its policies of life insurance—that having complied with the requirements of the statutes of the State regulating the conduct of life insurance companies of its class, it is entitled to the legal recognition of the defendant by the issuance to it of his certificate. The defendant admits the corporate character of the plaintiff, but denies that its business is or has been that of insuring the lives of individuals and denies generally that it has complied with the laws so as to entitle it to his certificate. He avers that the business of the plaintiff is to effect insurance and make collections and disbursements, rather than to insure, and that the class of business conducted by the plaintiff is not such as to entitle it to recognition under the general insurance laws of the State.

At the trial after the introduction of the proofs all mere technical objections were waived and the case comes up now for determination on its merits. The question, therefore, for disposition is: "Is the plaintiff of the class of companies intended to be regulated by the general insurance laws of the State?" By section 1162 of the Code it is provided that joint stock companies organized under the laws of the State shall not have less than one hundred thousand dollars of capital stock subscribed, twenty-five per cent of which shall be paid up and invested in stocks of the United States or of this State, or in bonds or mortgages upon unencumbered real estate in the State of Iowa, worth, exclusive of improvements, at least double the sum loaned thereon, which said securities shall be deposited with the Auditor of State, and upon said deposit and satisfactory evidence to the Auditor that the capital stock is all subscribed in good faith he shall issue to said com-

pany the certificate provided for in section 1170. The plaintiff is a joint stock company with one hundred thousand dollars capital stock and the purpose of its organization, as declared in its articles of incorporation, is that of conducting the business of life insurance, and to do a general life insurance business in such manner as the directors of the association may deem proper in accordance with law. The proof shows that not only has twenty-five per cent of the capital stock been paid up and invested in securities, but that the whole one hundred thousand dollars is paid up and invested in securities, and the entire amount of the securities were deposited at the time of the cancellation of the Auditor's certificate by him; and the plaintiff has since then tendered and offered to deposit with the Auditor the securities or the amount of its entire capital stock, to-wit: one hundred thousand dollars. The securities are of the character required by the statute, and the Auditor makes no objection to them. When the company embarked in business it was unquestionably entitled to the Auditor's certificate which was issued by the predecessor of the defendant. It started out in business after a literal and full compliance with the requirements of the law, and the Auditor very properly recognized it by the issuance of his certificate.

Since then the company has been doing business in the State, and has, as it avers, issued and outstanding about twenty-five hundred policies; and if it is not now entitled to the certificate demanded, it is because of the character of the business transacted by it, and its inability to comply with the statute in making its annual report. Section 1167 of the Code, without particularly quoting, provides for an annual report from each of the companies doing business in the State; and, with other things, the company is required to state in such annual report the amount of its liabilities, including, seventh, the amount required to safely re-insure all outstanding risks. By section 1169 of the Code the Auditor is required to ascertain the net cash value of the outstanding policies, and notify the company of the amount necessary to deposit to properly protect the policy holders. But no joint stock company, organized under the laws of this State, shall be required to make such deposit until the cash value of the policies in force as ascertained by the Auditor exceeds the amount deposited by said company, under section 1162. And section 1168 authorizes the Auditor to make of the company such inquiries as he may think necessary to elicit a full exhibit of the standing of the company, to the end that he may ascertain the net cash value of the policies, and determine the amount of the required deposit to indemnify and protect the policy holders. In pursuance of the statute the Auditor requested the plaintiff to state with other things the "net present value of all its outstanding policies in force on the 31st day of December, 1882," and elicited the following response: "This association pays its losses by assessments on its policy holders, guaranteeing no specific amount; therefore makes no report of the net value of policies. The form of policy used by the plaintiff is made an exhibit to its petition, and is

corroborative of this answer. This answer and the form of the policy used determines the character of the business of the plaintiff, and upon it the Auditor substantially predicates his refusal to issue his certificate.

Under the general insurance laws the State undertakes to exercise a general supervisory control over insurance companies doing business within its borders, and to require them from time to time to make deposits with its Auditor security, in cash, stocks, or bonds, for the faithful payment of its risks taken upon the lives of their customers; and to the end that the companies shall be financially able to meet and pay their death losses. If by the policy issued no liability or obligation is incurred on behalf of the company, then no indemnity is needed. If no indemnity is needed, then there is no need of a deposit as security. If there is no need of a deposit and none is made which can be made liable under the contract for the payment of the amount of the policy, then nothing remains for the Auditor to certify, unless he shall be required to subscribe to a meaningless form. Therefore, there is no need of a certificate, and none should be given. It may be urged that the bonds and mortgages of the plaintiff are pledged, and will secure the good faith of the company in making the levy, collection, and assessment contemplated by the policy. This may be true. It is not necessary for me to determine whether it does or not. The law requires the deposit for another purpose: that of securing the amount of the policy to the representatives of the insured, in case of death, or when by the terms of the policy the payment is required to be made. The Auditor is authorized to receive a deposit for this, and no other purpose.

When an insurance company or corporation so contracts with its customers as not to become liable in case of death, but undertakes only to render services in the collection and disbursement of funds, it is difficult to see in what sense it is an insurance company. Yet this is modern co-operative insurance, as conducted by the companies in the field. This class of companies may have, and doubtless has, its field of usefulness; but they did not exist, and were not under contemplation when the general insurance laws of this State were framed, and the Auditor rightfully refused them his certificate. The law was framed with reference to *joint stock and mutual insurance companies* only; and the plaintiff, by reason of the kind of business conducted by it, belongs to neither of these classes. The writ prayed for is refused.

The Security Mutual Life Society v. J. L. Brown, auditor, &c. This company (the plaintiff), though very different in its organization and in many of its essential features from the Home Life Association, conducts its business substantially in the same way as the Home, and the same course of reasoning leads me to the same conclusion in this case. The writ is refused.

D. D. MIRACLE,

Presiding Judge.

The rulings of the Department and the decision of the court sustaining them apply to all associations of the class and character referred to, as well as to those whose certificates were canceled, and those immediately connected with the suit.

J. L. BROWN,

Auditor of State.

STATEMENT No. ONE.

Of condition on the date given of the several savings banks doing business under the laws of the State, as shown by their reports made to the Auditor of State as required by law.

RESOURCES.

NAME OF BANKS.	LOCATION.	Date of organiza- tion.	Date of report.	Bills receivable.	Cash and cash items.	Credits subject to sight draft.	Overdrafts.	Other property.	Total resources.
Benton County Savings Bank.....	Norway.....	April 8, 1881.....	Aug. 4, 1883.....	\$22,232.94	\$2,238.12	\$4,200.96	\$1,439.14	\$2,197.12	\$33,348.28
Citizens Savings Bank.....	Elgin.....	Oct. 9, 1876.....	Aug. 4, 1883.....	15,757.13	2,337.33	4,608.09	208.18	1,164.75	24,255.48
Council Bluffs Savings Bank.....	Council Bluffs.....	April 26, 1875.....	Aug. 4, 1883.....	295,007.14	52,278.02	75,325.24	6,402.11	8,564.43	437,576.94
Clinton Savings Bank.....	Clinton.....	June 26, 1875.....	Aug. 4, 1883.....	180,902.53	63,999.03	67,674.17	.....	.....	248,576.70
Cedar Rapids Savings Bank.....	Cedar Rapids.....	May 14, 1883.....	Aug. 4, 1883.....	63,999.03	2,944.07	16,404.58	.....	986.65	83,934.33
Citizens Savings & Trust Company.....	Iowa City.....	Jan. 3, 1883.....	Aug. 4, 1883.....	95,552.10	5,715.40	.....	.....	682.80	101,950.30
Central Iowa Loan & Trust Company.....	Marshalltown.....	Jan. 29, 1883.....	Aug. 4, 1883.....	15,838.45	.....	1,766.94	.....	.....	17,605.39
Davenport Savings Bank.....	Davenport.....	Oct. 16, 1874.....	Aug. 4, 1883.....	1,113,000.78	4,300.09	33,997.51	.....	70,845.79	1,222,144.17
Farmers & Citizens Savings Bank.....	Clinton.....	June 22, 1875.....	Aug. 4, 1883.....	113,095.43	15,576.09	35,597.62	88.54	1,099.59	165,457.27
Fayette County Savings Bank.....	West Union.....	April 14, 1875.....	Aug. 4, 1883.....	139,485.36	.....	256.98	.....	4,415.93	144,152.27
Floyd County Savings Bank.....	Charles City.....	June 22, 1875.....	Aug. 4, 1883.....	50,119.85	9,568.48	1,074.95	.....	2,383.73	63,147.01
Farmers Loan & Trust Company.....	Iowa City.....	Jan. 20, 1880.....	Aug. 4, 1883.....	115,803.25	.....	4,115.06	.....	2,700.00	122,618.31
German American Savings Bank.....	Burlington.....	Sept. 15, 1874.....	Aug. 4, 1883.....	324,147.81	28,090.88	27,696.08	.....	1,277.54	381,212.31
German Savings Bank.....	Davenport.....	March 31, 1875.....	Aug. 4, 1883.....	30,374.48	.....	76,105.59	.....	5,194.80	257,000.40
Grimm Savings Bank.....	Grinnell.....	Nov. 13, 1877.....	Aug. 4, 1883.....	4,292.10	.....	6,227.33	2.78	1,400.00	103,532.35
Iowa State Savings Bank.....	Burlington.....	Sept. 9, 1877.....	Aug. 4, 1883.....	91,640.14	5,506.30	113,701.71	.....	7,770.29	543,621.19
Iowa County Loan & Savings Bank.....	Marengo.....	Jan. 12, 1881.....	Aug. 4, 1883.....	416,642.89	.....	11,440.11	.....	954.82	89,212.65
Iowa Savings Bank.....	Sioux City.....	Dec. 28, 1882.....	Aug. 4, 1883.....	73,500.72	981.07	.....	.....	205.19	74,687.00
Iowa State Savings Institution.....	Council Bluffs.....	March 28, 1883.....	Aug. 4, 1883.....	60,600.00	4,735.67	1,950.23	.....	67,285.90	67,285.90
Johnson County Savings Bank.....	Iowa City.....	June 15, 1875.....	Aug. 4, 1883.....	324,403.57	43,428.51	29,003.23	6,352.71	25,284.87	428,472.90
Keokuk Savings Bank.....	Keokuk.....	June 30, 1875.....	Aug. 4, 1883.....	313,423.89	57,103.00	42,554.52	4,835.88	6,020.60	423,947.89
Marengo Savings Bank.....	Marengo.....	Feb. 14, 1880.....	Aug. 4, 1883.....	172,235.01	6,783.93	7,246.18	4,440.73	2,401.24	193,107.12
Muscatine Savings Bank.....	Muscatine.....	Feb. 19, 1880.....	Aug. 4, 1883.....	12,756.17	24,354.43	.....	.....	.....	137,110.60
Polk County Savings Bank.....	Des Moines.....	Oct. 12, 1882.....	Aug. 4, 1883.....	124,836.58	4,273.11	13,202.86	.....	1,634.78	143,947.33
Savings Bank of Decorah.....	Decorah.....	July 1, 1875.....	Aug. 4, 1883.....	133,200.73	9,969.23	.....	.....	2,894.42	146,004.38
Toledo Savings Bank.....	Toledo.....	June 23, 1875.....	Aug. 4, 1883.....	101,070.04	6,650.17	829.11	4,611.53	6,802.18	120,003.03
Union Savings Bank.....	Des Moines.....	Jan. 6, 1883.....	Aug. 4, 1883.....	144,773.34	1,690.30	57,759.76	.....	4,400.06	204,693.40
Washington County Savings Bank.....	Washington.....	Oct. 7, 1876.....	Aug. 4, 1883.....	105,142.06	9,896.00	10,524.46	123.39	2,530.93	128,234.84
Total.....				\$7,153,920.24	\$394,086.78	\$643,355.37	\$28,624.99	\$159,752.45	\$8,419,739.83

STATEMENT No. ONE—CONTINUED.

LIABILITIES.

NAME OF BANKS.	Location.	Capital.	Due depositors.	Other indebtedness.	Undivided profits.	Total liabilities.	Liabilities of directors to bank.
Benton County Savings Bank	Norway	\$ 10,000.00	\$ 20,863.65	\$	\$ 2,481.63	\$ 33,245.28	\$ 2,050.78
Citizens Savings Bank	Elgin	10,000.00	13,803.63	.....	451.85	24,255.48	.....
Council Bluffs Savings Bank	Council Bluffs	50,000.00	319,033.62	36,860.05	31,653.27	437,576.94	.....
Clinton Savings Bank	Clinton	20,000.00	216,882.64	.....	11,694.06	248,576.70	.....
Cedar Rapids Savings Bank	Cedar Rapids	50,000.00	33,934.33	.....	.....	83,934.33	.....
Citizens Savings & Trust Company	Iowa City	25,000.00	76,950.30	.....	.....	101,950.30	5,320.00
Central Iowa Loan & Trust Company	Marshalltown	10,000.00	7,480.47	.....	124.92	17,605.39	10,000.00
Davenport Savings Bank	Davenport	120,000.00	1,075,925.82	270.00	25,943.35	1,222,141.17	24,000.00
Farmers & Citizens Savings Bank	Clinton	50,000.00	97,431.61	.....	18,025.66	165,457.27	.....
Fayette County Savings Bank	West Union	10,000.00	133,910.68	.....	241.59	144,152.27	1,178.80
Floyd County Savings Bank	Charles City	25,000.00	37,726.62	.....	420.39	63,144.01	2,550.00
Farmers Loan & Trust Company	Iowa City	15,000.00	103,184.78	.....	4,433.53	122,618.31	.....
German American Savings Bank	Burlington	60,000.00	303,534.39	.....	17,677.92	381,212.31	39,800.00
German Savings Bank	Davenport	230,000.00	2,298,552.51	256.00	41,447.89	2,570,000.40	14,200.00
Grimmell Savings Bank	Grimmell	50,000.00	52,439.12	.....	837.23	103,532.35	16,685.95
Iowa State Savings Bank	Burlington	60,000.00	459,260.03	.....	24,361.16	543,621.19	15,500.00
Iowa County Loan & Savings Bank	Marengo	10,000.00	79,120.33	.....	92.32	89,212.65	.....
Iowa Savings Bank	Sioux City	25,000.00	45,824.81	3,085.26	776.33	74,687.00	.....
Iowa State Savings Institution	Council Bluffs	50,000.00	16,951.56	.....	334.34	67,288.90	1,500.00
Johnson County Savings Bank	Iowa City	125,000.00	295,944.61	1,665.37	5,863.01	428,472.99	13,850.00
Keokuk Savings Bank	Keokuk	50,000.00	331,936.97	3,135.78	38,875.14	423,947.89	3,750.00
Marengo Savings Bank	Marengo	50,000.00	139,385.05	.....	3,722.07	193,107.12	3,000.00
Muscatine Savings Bank	Muscatine	20,000.00	111,809.90	.....	5,300.70	137,110.60	.....
Polk County Savings Bank	Des Moines	50,000.00	92,807.78	.....	1,139.55	143,947.33	16,748.48
Savings Bank of Decorah	Decorah	10,000.00	117,021.08	.....	18,983.30	146,004.38	9,000.00
Toledo Savings Bank	Toledo	50,000.00	52,419.66	4,154.39	13,428.38	120,003.03	1,908.60
Union Savings Bank	Des Moines	50,000.00	153,136.34	.....	1,437.06	204,593.40	.....
Washington County Savings Bank	Washington	50,000.00	73,852.63	1,918.19	2,464.02	128,234.54	9,007.00
Total .....	.....	\$ 1,335,000.00	\$ 6,761,144.92	\$ 51,345.04	\$ 272,249.87	\$ 8,419,730.83	.....

STATEMENT NO. TWO.

Condition on the date given of banks other than savings in Iowa, doing business under the laws of the State, as shown by their reports made to the Auditor of State, as required by law.

RESOURCES.

NAME OF BANKS.	Location.	Date of organization.	Date of report.	Bills receivable.	Cash and cash items.	Credits subject to sight draft.	Overdraft.	Other property.	Total resources.
Adel Bank.....	Adel.....	March 15, 1883.	Aug. 4, 1883.	\$ 67,527.75	9,327.74	\$ 1,301.28	801.18	\$ 5,630.37	\$ 84,588.32
Bremner County Bank.....	Waverly.....	April 25, 1870.	Aug. 4, 1883.	209,785.17	36,806.90	37,509.75	13,643.69	24,895.91	322,701.42
Benton County Bank.....	Blairstown.....	June 7, 1880.	Aug. 4, 1883.	73,601.41	13,070.26	6,945.16	3,760.24	11,304.28	111,681.35
Beaver Valley Bank.....	Parkersburg.....	March 23, 1882.	Aug. 4, 1883.	53,385.36	3,270.38	5,674.12	263.71	3,212.74	65,745.81
Bank of Newton.....	Newton.....	Feb. 12, 1882.	Aug. 4, 1883.	80,717.38	11,547.47	8,792.08	9,464.70	4,535.22	115,056.85
Bank of Iowa Falls.....	Iowa Falls.....	Jan. 20, 1875.	Aug. 4, 1883.	66,381.73	7,868.29	11,631.12	8,840.40	4,783.20	91,718.76
Bank of Fort Madison.....	Fort Madison.....	Jan. 30, 1872.	Aug. 4, 1883.	207,655.48	16,267.06	56,335.81	6,811.86	5,000.00	292,070.21
Bank of Waverly.....	Waverly.....	Feb. 19, 1872.	Aug. 4, 1883.	49,838.10	29,453.89	15,004.80	22,385.01	10,902.25	173,664.05
Bank of Keota.....	Keota.....	March 5, 1877.	Aug. 4, 1883.	74,958.08	13,404.54	11,588.64	182.60	9,000.00	109,133.86
Bank of Rock Rapids.....	Rock Rapids.....	March 9, 1882.	Aug. 4, 1883.	54,666.81	3,389.60	4,638.48	93.20	5,118.70	67,306.79
Bank of Lineville.....	Lineville.....	Nov. 17, 1879.	Aug. 4, 1883.	50,141.11	8,667.04	7,625.83	485.01	2,808.55	78,279.94
Bank of Algona.....	Algona.....	Nov. 17, 1880.	Aug. 4, 1883.	30,884.93	6,963.87	13,110.63	587.56	6,410.35	57,967.34
Bank of West Union.....	West Union.....	July 10, 1883.	Aug. 4, 1883.	7,620.94	34,551.78	23,477.92	.....	1,039.35	66,700.00
Commercial Bank.....	Iowa Falls.....	Aug. 29, 1882.	Aug. 4, 1883.	55,666.66	4,284.33	10,113.16	335.97	476.25	70,846.37
Capital City Bank.....	Ties Moines.....	Aug. 5, 1878.	Aug. 4, 1883.	274,246.63	23,381.26	1,628.23	4,561.31	25,000.10	328,817.49
Cedar County Bank.....	Tippon.....	Sept. 30, 1879.	Aug. 4, 1883.	105,653.87	4,285.47	11,380.32	2,370.77	8,000.00	131,630.43
Citizens Bank.....	Hampton.....	Oct. 7, 1875.	Aug. 4, 1883.	198,351.77	13,635.88	24,355.71	6,728.90	12,652.10	255,724.35
Citizens Bank.....	Atlantic.....	June 29, 1882.	Aug. 4, 1883.	212,331.80	23,296.94	17,018.83	29,125.22	13,763.30	275,416.69
Citizens Bank.....	Council Bluffs.....	March 12, 1883.	Aug. 4, 1883.	193,328.70	39,497.41	159,978.68	7,691.34	1,932.25	407,558.94
Clarke County Bank.....	Oscola.....	April 23, 1883.	Aug. 4, 1883.	146,904.85	4,937.21	1,416.71	2,733.55	7,517.60	162,569.11
Clarke County Bank.....	Burlington.....	Aug. 18, 1875.	Aug. 4, 1883.	87,263.44	23,115.65	29,020.53	91.40	780.57	140,271.61
Delaware County Bank.....	Dubuque.....	Nov. 18, 1857.	Aug. 4, 1883.	149,105.43	14,275.93	35,489.80	1,936.20	2,370.00	213,157.33
Farmers & Citizens Bank.....	Manchester.....	Aug. 18, 1875.	Aug. 4, 1883.	82,590.13	3,986.28	15,953.99	2,322.53	28,701.35	212,352.10
Farmers & Traders Bank.....	Wilton.....	May 30, 1874.	Aug. 4, 1883.	26,412.12	8,774.13	8,173.37	12,377.68	1,000.00	108,127.46
Farmers Loan & Trust Company.....	Bonaparte.....	June 19, 1882.	Aug. 4, 1883.	203,395.36	14,476.34	3,023.79	.....	1,183.57	284,335.61
German Bank.....	Storm Lake.....	July 5, 1883.	Aug. 4, 1883.	638,962.85	50,243.32	6,711.62	4,180.46	56,371.83	801,465.13
Dubuque.....	Dubuque.....	Oct. 10, 1864.	Aug. 4, 1883.	.....	.....	90,043.31	10,462.70	13,800.00	.....

Hard'n County Bank.....	Dec. 31, 1868.....	Aug. 4, 1883.....	116,022.42	24,023.35	18,178.14	51.31	7,317.50	166,195.12
Humboldt County Bank.....	Oct. 8, 1872.....	Aug. 4, 1883.....	39,712.68	4,800.83	4,887.20	3,480.07	5,188.22	59,068.90
Kossuth County Bank.....	May 1, 1873.....	Aug. 4, 1883.....	107,136.75	13,146.50	28,205.52	6,55.77	10,649.12	159,883.06
Macedonia.....	March 22, 1882.....	Aug. 4, 1883.....	59,231.73	1,596.57	6,467.76	2,846.41	2,148.74	75,291.14
Monticello Bank.....	March 30, 1875.....	Aug. 4, 1883.....	259,787.68	18,317.50	30,994.26	2,767.97	14,014.42	325,821.83
Marshalltown Bank.....	April 3, 1880.....	Aug. 4, 1883.....	78,217.90	17,628.04	8,964.32	579.63	16,901.16	121,391.05
Mataska County Bank.....	July 3, 1883.....	Aug. 4, 1883.....	66,300.74	14,126.40	15,064.33	936.59	71.73	96,508.79
Peoples Bank.....	Nov. 10, 1881.....	Aug. 4, 1883.....	52,762.21	10,294.27	10,783.36	2,698.81	11,290.96	92,258.58
Sioux Valley Bank.....	April 10, 1868.....	Aug. 4, 1883.....	123,793.74	10,783.36	27,088.49	6,484.85	8,200.69	176,350.14
Sheldon Bank.....	Sept. 7, 1882.....	Aug. 4, 1883.....	44,764.71	3,236.85	7,673.62	202.38	2,471.62	58,442.18
Shell Rock Valley Bank.....	Dec. 14, 1875.....	Aug. 4, 1883.....	53,875.66	4,546.64	11,611.73	179.15	4,571.47	75,084.55
Shelby County Bank.....	March 27, 1883.....	Aug. 4, 1883.....	75,757.75	3,161.83	3,268.59	6,065.34	3,275.00	92,598.51
Sanborn State Bank.....	April 30, 1883.....	Aug. 4, 1883.....	88,971.91	8,183.82	1,590.30	1,684.15	7,132.55	107,896.33
Strawberry Point Bank.....	Aug. 10, 1883.....	Aug. 4, 1883.....	22,887.08	1,461.43	4,243.72	43.09	4,030.86	32,678.18
Silver City Bank.....	July 6, 1875.....	Aug. 4, 1883.....	33,366.58	4,071.61	1,373.53	.....	1,185.00	50,000.00
Union Bank.....	Aug. 22, 1883.....	Aug. 4, 1883.....	73,769.05	8,076.97	17,378.78	.....	1,072.10	93,043.77
Union Bank.....	July 6, 1875.....	Aug. 4, 1883.....	163,693.21	10,060.89	16,401.44	10,118.81	14,000.00	190,377.14
Wayne County Bank.....	Sept. 21, 1878.....	Aug. 4, 1883.....	44,648.13	8,604.66	12,496.53	866.39	866.39	196,211.99
West Branch Bank.....	Feb. 16, 1882.....	Aug. 4, 1883.....	83,314.40	6,307.42	1,981.49	1,973.24	10,629.23	110,249.61
West Branch Bank.....	Sept. 17, 1874.....	Aug. 4, 1883.....	118,351.36	8,719.41	10,341.34	5,952.46	4,722.00	142,890.78
West Branch Bank.....	Jan. 25, 1875.....	Aug. 4, 1883.....	.....	8,616.62	9,183.75	139.46	6,900.00	.....
Total.....	.....	.....	\$ 5,324,200.93	\$ 626,354.53	\$ 779,201.99	\$ 192,027.80	\$ 404,642.14	\$ 7,426,627.39

STATEMENT NO. TWO—CONTINUED.
LIABILITIES.

NAME OF BANKS.	Location.	Capital.	Due depositors.	Other indebtedness.	Undivided profits.	Total liabilities.	Liabilities of directors to bank.
Adel Bank.....	Adel.....	\$50,000.00	\$26,123.93	\$5,000.00	\$3,464.39	\$84,588.32	\$7,251.67
Bremner County Bank.....	Waverly.....	50,000.00	229,546.09	905.00	42,270.33	322,701.42	4,000.00
Benton County Bank.....	Blairtown.....	50,000.00	61,232.95		448.40	111,681.35	
Beaver Valley Bank.....	Parkersburg.....	25,000.00	37,943.67	158.68	2,643.46	65,745.81	
Bank of Newton.....	Newton.....	50,000.00	58,970.85	2,195.37	3,890.63	115,056.85	3,650.00
Bank of Iowa Falls.....	Iowa Falls.....	37,500.00	48,088.99		6,129.77	91,718.76	5,000.00
Bank of Ft. Madison.....	Ft. Madison.....	50,000.00	192,439.49		49,630.72	292,070.21	2,083.16
Bank of Waverly.....	Waverly.....	50,000.00	108,186.47	6,925.00	8,552.58	173,664.05	14,470.00
Bank of Keota.....	Keota.....	35,000.00	50,278.52	115.89	23,730.45	107,133.86	3,810.06
Bank of Rock Rapids.....	Rock Rapids.....	25,000.00	36,617.37		6,288.92	67,906.37	1,051.33
Bank of Lineville.....	Lineville.....	25,200.00	53,083.57		488.37	78,727.94	3,600.00
Bank of Algona.....	Algona.....	25,000.00	32,569.86		437.48	57,957.34	9,160.89
Bank of West Union.....	West Union.....	66,700.00				66,700.00	
Commercial Bank.....	Iowa Falls.....	32,500.00	37,812.38		553.79	70,866.37	300.00
Capital City Bank.....	Des Moines.....	70,000.00	226,740.61		32,076.88	328,817.49	17,392.00
Cedar County Bank.....	Tipton.....	35,500.00	84,767.80	146.00	11,276.63	131,690.43	11,408.49
Citizens Bank.....	Hampton.....	75,000.00	169,504.96		11,219.40	255,724.36	21,959.72
Cass County Bank.....	Atlantic.....	60,000.00	186,903.83		48,542.26	295,446.09	39,744.04
Citizens Bank.....	Council Bluffs.....	75,000.00	273,680.26	51,689.62	7,078.50	402,508.41	3,255.00
Clarke County Bank.....	Osceola.....	100,000.00	41,239.20	11,078.33	10,191.88	162,500.41	6,007.90
Commercial Bank.....	Burlington.....	60,000.00	80,145.59	750.00	126.05	140,271.64	3,022.00
Dubuque County Bank.....	Dubuque.....	50,000.00	140,470.53		11,936.86	203,157.37	10,200.00
Delaware County Bank.....	Manchester.....	60,000.00	122,962.88		19,359.22	202,322.10	2,500.00
Farmers and Citizens Bank.....	Wilton.....	51,720.00	53,368.95	2,740.00	298.51	108,127.46	5,000.00
Farmers and Traders Bank.....	Bonaparte.....	25,000.00	13,309.38		1,096.33	39,395.61	3,050.00
Farmers Loan and Trust Company.....	Storm Lake.....	150,000.00	130,321.19		4,014.94	284,336.13	
German Bank.....	Dubuque.....	120,000.00	641,282.92	1,874.14	38,306.22	801,463.18	54,000.00
Hardin County Bank.....	Eldora.....	50,000.00	102,025.00		14,168.12	166,193.12	
Humboldt County Bank.....	Humboldt.....	14,000.00	30,066.53		14,002.37	58,098.90	925.00
Kossuth County Bank.....	Algona.....	50,000.00	107,418.25		2,465.31	159,883.66	7,580.00
Macedonia Bank.....	Macedonia.....	25,000.00	44,707.13		5,584.91	75,291.14	

Monticello Bank.....	100,000.00	196,078.61	.....	29,743.22	325,821.83	5,000.00
Marshalltown Bank.....	50,000.00	65,390.83	.....	1,000.22	121,391.05	15,652.00
Mahaska County Bank.....	50,000.00	45,789.17	.....	719.62	96,508.79	1,408.27
Peoples Bank.....	30,000.00	56,998.68	.....	5,238.90	92,258.58	316.85
Peoples Bank.....	75,000.00	83,286.32	21.00	11,456.85	176,350.44	3,010.00
Sioux Valley Bank.....	25,000.00	27,518.15	.....	6,627.27	58,442.18	.....
Sheldon Bank.....	25,000.00	47,291.03	.....	2,793.52	75,084.55	.....
Shell Rock Valley Bank.....	50,000.00	51,534.35	.....	15,994.16	92,528.51	.....
Shelby County Bank.....	50,000.00	51,982.16	935.64	4,974.53	107,893.33	1,000.00
Sanborn State Bank.....	25,000.00	7,073.70	.....	604.48	32,678.18	.....
Strawberry Point.....	50,000.00	.....	.....	.....	50,000.00	.....
Silver City.....	25,000.00	7,820.49	.....	223.28	33,043.77	2,690.00
Union Bank.....	25,000.00	69,960.30	.....	25,477.11	120,437.41	.....
Union Bank.....	26,450.00	147,213.81	417.75	22,135.73	196,217.29	12,000.00
Union Bank.....	40,000.00	19,893.21	889.25	5,383.07	66,145.53	10,450.00
Wayne County Bank.....	52,223.12	53,443.71	.....	4,582.78	110,249.61	3,500.00
West Branch Bank.....	50,000.00	86,692.91	353.98	5,833.89	142,890.78	1,120.00
Total.....	\$ 2,366,793.12	\$ 4,439,653.18	\$ 102,653.50	\$ 517,597.59	\$ 7,426,627.39	.....

ASSESSED VALUATION
OF
RAILROAD PROPERTY

IN THE

STATE OF IOWA,

AS FIXED BY THE

EXECUTIVE COUNCIL OF THE STATE,

MARCH 5, 1883,

UNDER PROVISIONS OF CHAPTER 5, TITLE 10 OF THE CODE, AND CHAPTER 114, ACTS OF THE 17TH GENERAL ASSEMBLY.

COMPILED BY THE SECRETARY OF STATE.

PUBLISHED BY ORDER OF THE EXECUTIVE COUNCIL.

DATE MICROFILMED

ITEM # 9

PROJECTED
ROLL #

G. S.
CALL #

DES MOINES: -

GEO. E. ROBERTS, STATE PRINTER.
1883.

410-7-102 1320770
26944

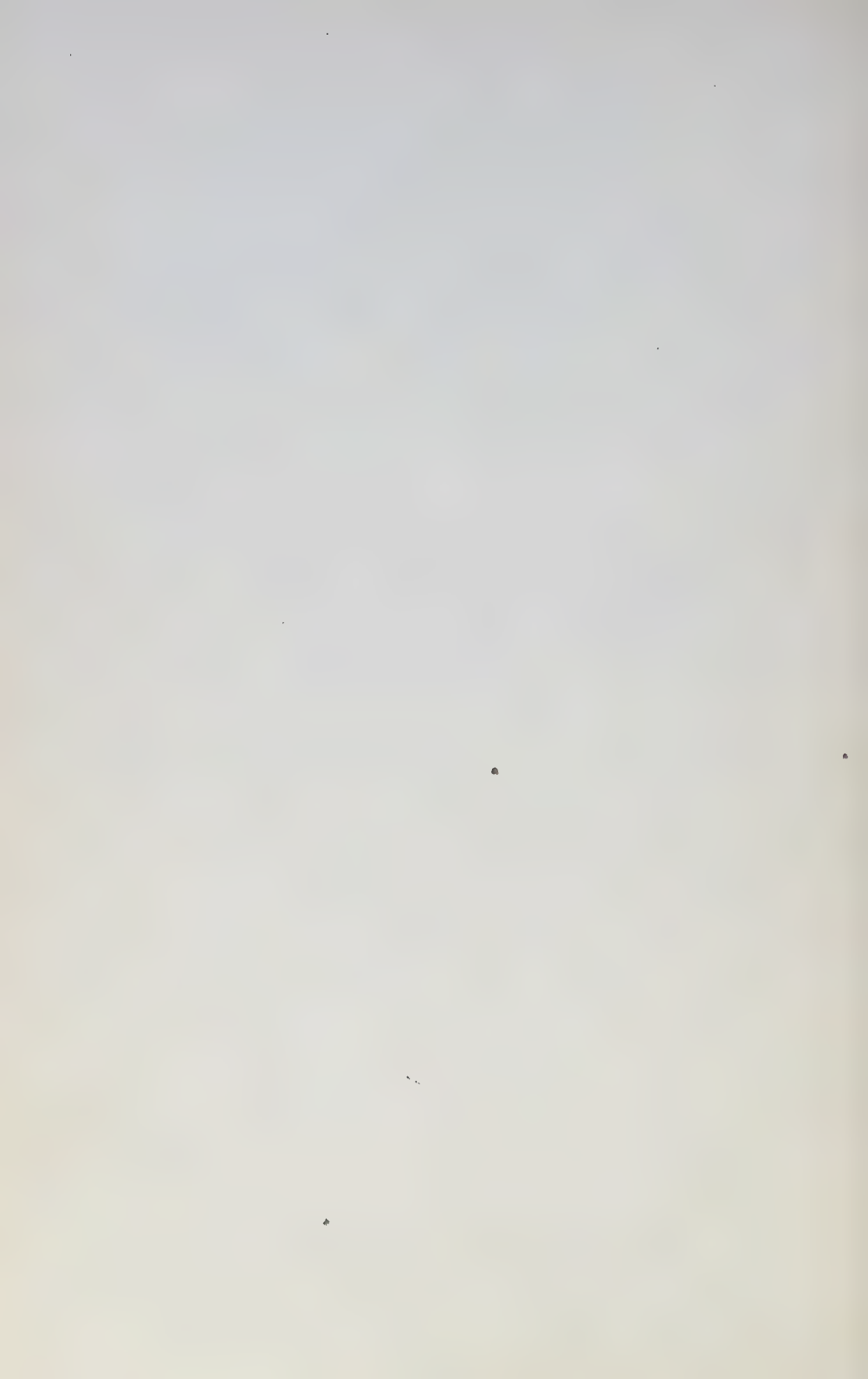


TABLE No. I.

Length and assessed value of railroads, January 1, 1883, by counties. Compiled by the Secretary of State.

COUNTIES, AND RAILROADS IN EACH.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
<i>Adair</i> —	26.162	\$	\$ 119,746.00
Chicago, Rock Island & Pacific	6.61	12,200	80,642.00
Creston & Northern	19.552	2,000	39,104.00
<i>Adams</i> —	30.373	.....	336,359.60
Chicago, Burlington & Quincy	26.443	12,200	322,604.60
Chicago, Burlington & Quincy—Creston Branch.....	3.93	3,500	13,755.00
<i>Allamakee</i> —	63.83	.....	204,965.00
Burlington, Cedar Rapids & Northern—Milwaukee Division.	1.61	2,000	3,220.00
Chicago, Milwaukee & St. Paul—Dubuque Division.....	35.27	4,500	158,715.00
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Division	4.02	5,000	20,100.00
Chicago, Milwaukee & St. Paul—Waukon Branch.....	22.93	1,000	22,930.00
<i>Appanoose</i> —	98.257	.....	300,415.00
Centerville, Moravia & Albia.....	13.337	2,000	26,674.00
Chicago, Burlington & Kansas City	17.97	2,000	35,940.00
Chicago, Rock Island & Pacific—Southwestern Branch	29.88	5,500	164,340.00
Missouri, Iowa & Nebraska	29.13	2,000	58,260.00
Moravia & Albia.....	.679	1,000	679.00
St. Louis, Ottumwa & Cedar Rapids.....	7.261	2,000	14,522.00
<i>Audubon</i> —	28.37	.....	56,740.00
Chicago, Rock Island & Pacific—Audubon Branch.....	16.36	2,000	32,720.00
Iowa Southwestern	12.01	2,000	24,020.00
<i>Benton</i> —	86.78	.....	482,140.00
Burlington, Cedar Rapids & Northern	23.01	6,000	138,060.00
Burlington, Cedar Rapids & Northern—Pacific Division	14.85	3,200	47,520.00
Chicago & Northwestern	24.84	10,000	248,400.00
Chicago, Milwaukee & St. Paul—Marion Extension	24.08	2,000	48,160.00
<i>Black Hawk</i> —	66.84	.....	365,540.00
Burlington, Cedar Rapids & Northern	32.74	6,000	196,440.00
Cedar Falls & Minnesota	7.38	3,000	22,140.00
Illinois Central	26.72	5,500	146,960.00
<i>Boone</i> —	82.28	.....	394,957.00
Chicago & Northwestern	27.53	10,000	275,300.00
Chicago, Milwaukee & St. Paul—Marion Extension	7.83	2,000	15,660.00
Des Moines & Ft. Dodge	3.00	4,000	12,000.00
Iowa Railway, Coal & Manufacturing Company.....	3.25	3,500	11,375.00
* Minneapolis & St. Louis.....	24.97	2,600	64,922.00
St. Louis, Des Moines & Northern	15.70	1,000	15,700.00
<i>Bremer</i> —	50.19	.....	152,494.00
Burlington, Cedar Rapids & Northern.....	4.18	6,000	25,080.00
Cedar Falls & Minnesota	19.47	3,000	58,410.00
* Dubuque & Dakota	26.54	2,600	69,004.00
<i>Buchanan</i> —	50.31	.....	186,475.00
Burlington, Cedar Rapids & Northern—Milwaukee Division.	25.78	2,000	51,560.00
Illinois Central	24.53	5,500	134,915.00
<i>Buena Vista</i> —	49.20	.....	187,335.00
Illinois Central.....	25.41	5,500	139,755.00
Toledo & Northwestern	23.79	2,000	47,580.00
<i>Butler</i> —	73.73	.....	335,541.00
Burlington, Cedar Rapids & Northern	21.06	6,000	126,360.00
* Dubuque & Dakota	27.76	2,600	72,176.00
Illinois Central	24.91	5,500	137,005.00
<i>Cathlamet</i> —	61.31	.....	151,139.00
Des Moines Northwestern	29.32	1,200	35,184.00
Illinois Central.....	14.85	5,500	81,675.00
Toledo & Northwestern.....	17.14	2,000	34,280.00

* Assessed valuation includes 30 per cent penalty.

TABLE No. 1--CONTINUED.

COUNTIES, AND RAILROADS IN EACH.		Number of miles.	Assessed value per mile.	Aggregate assessed value.
<i>Carroll</i> —		85.19	\$	\$ 373,640.00
Chicago & Northwestern	25.41	10,000		254,100 00
Chicago, Milwaukee & St. Paul—Marion Extension	24.95	2,000		49,900 00
Iowa Southwestern	25.44	2,000		50,880.00
Maple River	9.39	2,000		18,780 00
<i>Cass</i> —	53.917			388,028 00
Chicago, Rock Island & Pacific	27.47	12,200		335,134 00
Chicago, Rock Island & Pacific—Atlantic & Southern Branch	14.71	2,000		29,420 00
Chicago, Rock Island & Pacific—Audubon Branch	8.18	2,000		16,760 00
Red Oak & Atlantic	3.537	2,000		7,114 00
<i>Cedar</i> —	53.27			412,356 00
Burlington, Cedar Rapids & Northern	8.95	6,000		53,700 00
Chicago & Northwestern	24.98	10,000		249,800 00
Chicago, Milwaukee & St. Paul—Davenport & Northwestern	3.96	2,000		7,920 00
Chicago, Rock Island & Pacific	6.88	12,200		89,936 00
Stanwood & Tipton	8.50	2,000		17,000 00
<i>Cerro Gordo</i> —	68.06			301,145 00
Burlington, Cedar Rapids & Northern	10.57	6,000		63,420 00
Central Iowa	24.34	5,000		121,700 00
Chicago, Milwaukee & St. Paul—Iowa and Dakota Division	33.15	3,500		116,025 00
<i>Cherokee</i> —	29.80			163,900 00
Illinois Central	29.80	5,500		163,900 00
<i>Chickasaw</i> —	33.37			113,270 00
Cedar Falls & Minnesota	7.05	3,000		21,150 00
Chicago, Milwaukee & St. Paul—Iowa and Dakota Division	26.32	3,500		92,120 00
<i>Clarke</i> —	49.199			340,877.80
Chicago, Burlington & Quincy	26.499	12,200		322,677.80
Des Moines, Osceola & Southern	22.75	800		18,200 00
<i>Clay</i> —	37.71			111,885 00
Chicago, Milwaukee & St. Paul—Iowa and Dakota Division	24.31	3,500		85,085 00
Chicago, Milwaukee & St. Paul—Spencer Branch	7.70	2,000		15,400 00
Toledo & Northwestern	5.70	2,000		11,400 00
<i>Clayton</i> —	128.41			401,180 00
Chicago, Milwaukee & St. Paul—Davenport & Northwestern	12.18	2,000		24,300 00
Chicago, Milwaukee & St. Paul—Dubuque Division	36.12	4,500		162,540 00
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Division	23.78	5,000		118,900 00
Chicago, Milwaukee & St. Paul—Volga Branch	41.93	2,000		83,000 00
Iowa Eastern	14.40	800		11,520 00
<i>Clinton</i> —	153.39			686,740 00
Chicago & Northwestern	40.17	10,000		401,700 00
Chicago, Milwaukee & St. Paul—Clinton Branch	10.00	2,200		22,000 00
Chicago, Milwaukee & St. Paul—Davenport & Northwestern	12.23	2,000		24,560 00
Chicago, Milwaukee & St. Paul—Maquoketa Branch	21.50	2,000		43,000 00
Chicago, Milwaukee & St. Paul—Sabula, Ackley & Dakota	36.04	4,500		162,180 00
Iowa Midland	33.40	1,000		33,400 00
<i>Crawford</i> —	45.89			341,200 00
Chicago & Northwestern	31.56	10,000		315,000 00
Chicago, Milwaukee & St. Paul—Marion Extension	12.50	2,000		25,000 00
Iowa Southwestern	1.83	2,000		3,600 00
<i>Dallas</i> —	106.15			413,916 00
Chicago, Milwaukee & St. Paul—Marion Extension	24.75	2,000		49,440 00
Chicago, Rock Island & Pacific	17.56	12,200		214,232 00
Des Moines & Ft. Dodge	27.00	4,000		108,000 00
Des Moines Northwestern	26.87	1,200		32,244 00
St. Louis, Des Moines & Northern	10.00	1,000		10,000 00
<i>Davis</i> —	65.176			210,882 00
Chicago, Burlington & Kansas City	15.45	2,000		30,900 00
Chicago, Rock Island & Pacific—Southwestern Branch	22.73	5,500		125,050 00
Keokuk & Des Moines	.75	3,100		2,475 00
St. Louis, Ottumwa & Cedar Rapids	26.246	2,000		52,492 00
<i>Decatur</i> —	81.801			149,052 00
Chicago, Burlington & Quincy—Chariton Branch	15.907	2,000		31,814 00
Des Moines, Osceola & Southern	12.125	800		9,700 00
Humeston & Shenandoah	28.13	2,000		56,260 00
Leon, Mt. Ayr & Southwestern	25.639	2,000		51,278 00
<i>Delaware</i> —	61.35			208,345 00
Chicago, Milwaukee & St. Paul—Davenport & Northwestern	28.95	2,000		57,900 00
Chicago, Milwaukee & St. Paul—Dubuque Southwestern	7.93	2,000		15,860 00
Illinois Central	24.47	5,500		134,585 00

TABLE No. 1.—CONTINUED.

COUNTIES, AND RAILROADS IN EACH.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
<i>Des Moines</i> —	63.189	\$	\$ 405,681.00
Burlington & Northwestern	14.10	1,500	21,150.00
Burlington, Cedar Rapids & Northern	21.18	6,000	127,080.00
Chicago, Burlington & Quincy	18.235	12,200	222,467.00
Keokuk & St. Paul	8.924	3,500	31,234.00
Toledo, Peoria & Western	.75	5,000	3,750.00
<i>Dickinson</i> —	36.37	.....	72,740.00
Burlington, Cedar Rapids & Northern—Iowa Falls Division	27.08	2,000	54,160.00
Chicago, Milwaukee & St. Paul—Spencer Branch	9.29	2,000	18,580.00
<i>Dubuque</i> —	90.06	.....	343,470.00
Chicago, Milwaukee & St. Paul—Cascade Branch	19.50	800	15,600.00
Chicago, Milwaukee & St. Paul—Dubuque Division	32.98	4,500	148,410.00
Chicago, Milwaukee & St. Paul—Dubuque Southwestern	7.78	2,600	15,560.00
Illinois Central	29.80	5,500	163,900.00
<i>Emmet</i> —	27.88	.....	55,760.00
Burlington, Cedar Rapids & Northern—Iowa Falls Division	6.22	2,000	32,440.00
Chicago, Milwaukee & St. Paul—Emmetsburg Branch	11.66	2,000	23,320.00
<i>Fayette</i> —	97.53	.....	195,060.00
Burlington, Cedar Rapids & Northern—Milwaukee Division	44.31	2,000	88,620.00
Chicago, Milwaukee & St. Paul—Davenport & Northwestern	37.02	2,000	74,040.00
Chicago, Milwaukee & St. Paul—Volga Branch	16.20	2,000	32,400.00
<i>Floyd</i> —	64.35	.....	267,170.00
Burlington, Cedar Rapids & Northern	20.57	6,000	123,420.00
Cedar Falls & Minnesota	18.96	3,000	56,880.00
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	24.82	3,500	86,870.00
<i>Franklin</i> —	65.87	.....	222,620.00
Burlington, Cedar Rapids & Northern—Iowa Falls Division	12.38	2,000	24,760.00
Central Iowa	27.09	5,000	135,450.00
Central Iowa—Belmond Branch	15.70	2,000	31,400.00
*Dubuque & Dakota	9.60	2,600	24,960.00
Illinois Central	1.10	5,500	6,050.00
<i>Fremont</i> —	68.5471	.....	207,435.00
Chicago, Burlington & Quincy—Nebraska City Branch	19.709	2,200	43,359.80
Council Bluffs & St. Louis	8.749	3,200	27,996.80
Kansas City, St. Joseph & Council Bluffs	27.9501	4,000	111,800.40
Nebraska City, Sidney & Northeastern	12.139	2,000	24,278.00
<i>Greene</i> —	75.00	.....	370,060.00
Chicago & Northwestern	24.51	10,000	245,100.00
Des Moines & Ft. Dodge	22.99	4,000	91,960.00
Des Moines Northwestern	27.50	1,200	33,000.00
<i>Grundy</i> —	39.31	.....	97,479.00
Burlington, Cedar Rapids & Northern—Iowa Falls Division	11.13	2,000	22,260.00
Burlington, Cedar Rapids & Northern—Pacific Division	15.22	3,200	48,704.00
Illinois Central	.17	5,500	935.00
Toledo & Northwestern	12.79	2,000	25,580.00
<i>Guthrie</i> —	72.29	.....	347,346.00
Chicago, Milwaukee & St. Paul—Marion Extension	19.63	2,000	39,060.00
Chicago, Rock Island & Pacific	21.21	12,200	258,762.00
Chicago, Rock Island & Pacific—Guthrie & N. W. Branch	14.58	2,000	29,160.00
Des Moines Northwestern	16.97	1,200	20,364.00
<i>Hamilton</i> —	76.03	.....	236,060.00
Des Moines & Minneapolis	5.60	2,500	14,000.00
Illinois Central	23.20	5,500	127,600.00
Toledo & Northwestern	47.23	2,000	94,460.00
<i>Hancock</i> —	50.07	.....	151,899.00
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	24.13	3,500	84,455.00
*Minneapolis & St. Louis	25.94	2,600	67,444.00
<i>Hardin</i> —	95.37	.....	369,640.00
Burlington, Cedar Rapids & Northern—Iowa Falls Division	17.88	2,000	35,760.00
Central Iowa	28.96	5,000	144,800.00
Illinois Central	23.72	5,500	130,460.00
Toledo & Northwestern	24.81	2,000	49,620.00
<i>Harrison</i> —	69.82	.....	457,240.00
Chicago & Northwestern	30.33	10,000	303,300.00
Chicago, Milwaukee & St. Paul—Marion Extension	7.01	2,000	14,020.00
Sioux City & Pacific	32.48	4,000	129,920.00

*Assessed valuation includes 30 per cent penalty.

TABLE No. 1.—CONTINUED.

COUNTIES, AND RAILROADS IN EACH.		Number of miles.	Assessed value per mile.	Aggregate assessed value.
<i>Henry</i> —		56.89	\$	\$ 293,999 00
Burlington & Northwestern		9 57	1,500	14,355 00
Burlington & Western		10.60	800	8,480 00
Chicago, Burlington & Quincy		19.70	12,200	240,340 00
Ft. Madison & Northwestern		2.68	800	2,144 00
Keokuk & Northwestern		14.44	2,000	28,680 00
<i>Howard</i> —		24.38		121,900 00
Chicago, Milwaukee & St. Paul—Iowa and Minnesota Div.		24.38	5,000	121,900 00
<i>Humboldt</i> —		89.884		206,468 00
Burlington, Cedar Rapids & Northern—Iowa Falls Division.		25.00	2,000	50,000 00
Des Moines & Ft. Dodge		6.324	4,000	25,296 00
* Minneapolis & St. Louis		23.42	2,600	60,892 00
Toledo & Northwestern		35.14	2,000	70,280 00
<i>Iada</i> —		20 88		41,760 00
Maple River		20.88	2,000	44,760 00
<i>Iowa</i> —		25.16		306,952 00
Chicago, Rock Island & Pacific		25.16	12,200	306,952 00
<i>Jackson</i> —		78.20		233,956 00
Chicago, Milwaukee & St. Paul—Cascade Branch		16.12	800	12,896 00
Chicago, Milwaukee & St. Paul—Dubuque Division		31.80	4,500	143,100 00
Chicago, Milwaukee & St. Paul—Maquoketa Branch		2.88	2,000	5,760 00
Chicago, Milwaukee & St. Paul—Sabula, Ackley & Dakota		12.80	4,500	57,600 00
Iowa Midland		14.60	1,000	14,600 00
<i>Jasper</i> —		101.654		585,994 00
Central Iowa		3.98	5,000	19,900 00
Central Iowa—State Center Branch		5.928	2,000	11,856 00
Chicago, Burlington & Pacific		23 216	2,000	46,432 00
Chicago, Rock Island & Pacific		34.13	12,200	416,386 00
Chicago, Rock Island & Pacific—Newton & Monroe Branch		17.00	2,000	34,000 00
Keokuk & Des Moines		17.40	3,300	87,420 00
<i>Jefferson</i> —		70 279		474,439 80
Burlington & Western		17.96	800	14,368 00
Chicago, Burlington & Quincy		25.719	12,200	313,771 80
Chicago, Rock Island & Pacific—Southwestern Branch		26 60	5,500	146,300 00
<i>Johnson</i> —		69.86		500,542 00
Burlington, Cedar Rapids & Northern		16 05	6,000	96,300 00
Burlington, Cedar Rapids & Northern—Iowa City Division		19.59	3,000	58,770 00
Burlington, Cedar Rapids & Northern—Muscatine Division		7 06	2,000	14,120 00
Chicago, Rock Island & Pacific		27.16	12,200	331,352 00
<i>Jones</i> —		95.91		232,715 00
Chicago, Milwaukee & St. Paul—Davenport & Northwestern		27.67	2,000	55,340 00
Chicago, Milwaukee & St. Paul—Dubuque Southwestern		19.71	2,000	39,420 00
Chicago, Milwaukee & St. Paul—Sabula, Ackley & Dakota		25.55	4,500	114,975 00
Iowa Midland		22.98	1,000	22,980 00
<i>Keokuk</i> —		88.608		279,756 00
Burlington & Western		5 00	800	4,000 00
Burlington, Cedar Rapids & Northern—Iowa City Division		31.35	3,000	94,050 00
Chicago, Burlington & Pacific		26.528	2,000	53,056 00
Chicago, Rock Island & Pacific—Oskaloosa Branch		25.73	5,000	128,656 00
<i>Kossuth</i> —		83.04		207,414 00
Burlington, Cedar Rapids & Northern—Iowa Falls Division		4 30	2,000	8,600 00
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division		24.44	3,500	85,540 00
* Minneapolis & St. Louis		7 79	2,600	20,254 00
Toledo & Northwestern		46.51	2,000	93,020 00
<i>Lee</i> —		139.277		335,609 50
Chicago, Burlington & Kansas City		16.89	2,000	33,780 00
Fort Madison & Northwestern		25 55	800	20,440 00
Keokuk & Des Moines		27 15	3,300	89,595 00
Keokuk & Northwestern		33 84	2,000	67,620 00
Keokuk & St. Paul		33 087	3,500	115,804 50
St. Louis, Keokuk & Northwestern		2 79	3,000	8,370 00
<i>Linn</i> —		112.45		576,390 00
Burlington, Cedar Rapids & Northern		21.66	6,000	129,960 00
Burlington, Cedar Rapids & Northern—Milwaukee Division		21.29	2,000	42,580 00
Chicago & Northwestern		29.30	10,000	293,000 00
Chicago, Milwaukee & St. Paul—Dubuque Southwestern		14.14	2,000	28,280 00
Chicago, Milwaukee & St. Paul—Marion Extension		13.88	2,000	27,760 00
Chicago, Milwaukee & St. Paul—Sabula, Ackley & Dakota		12.18	4,500	54,810 00

* Assessed valuation includes 30 per cent penalty.

TABLE NO. I—CONTINUED.

COUNTIES, AND RAILROADS IN EACH.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
<i>Louis</i> —	45.15		\$ 238,085 00
Burlington, Cedar Rapids & Northern	23.15	6,000	138,900 00
Burlington & Northwestern	3.09	1,500	4,635 00
Chicago, Rock Island & Pacific—Oskaloosa Branch	18.91	5,000	94,550 00
<i>Lucas</i> —	52.143		378,064 20
Chariton, Des Moines & Southern	11.561	2,000	23,122 00
Chicago, Burlington & Quincy	26.841	12,200	327,460 20
Chicago, Burlington & Quincy—Chariton Branch	13.741	2,000	27,482 00
<i>Lyon</i> —	28.65		29,206 00
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	9.40	3,500	32,900 00
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Div'n	1.83	2,000	3,660 00
*Chicago, St. Paul, Minneapolis & Omaha—Rock River B'ch	17.42	1,300	22,646 00
<i>Madison</i> —	32.925		134,399 00
Chicago, Rock Island & Pacific	7.67	12,200	93,574 00
Chicago, Rock Island & Pacific—Indianola & Winterset B'ch	12.13	2,500	30,325 00
Des Moines, Osceola & Southern	13.125	800	10,500 00
<i>Mahaska</i> —	84.25		350,052 00
Burlington, Cedar Rapids & Northern—Iowa City Division	4.32	3,000	11,960 00
Central Iowa	23.17	5,000	125,850 00
Central Iowa—Muchachinook Branch	1.50	2,000	3,000 00
Chicago, Burlington & Pacific	6.96	2,000	13,920 00
Chicago, Rock Island & Pacific—Oskaloosa Branch	24.96	5,000	124,800 00
Keokuk & Des Moines	21.34	3,000	70,422 00
<i>Marion</i> —	105.354		275,348 80
Albia, Knoxville & Des Moines	22.115	2,200	48,653 00
Chicago, Rock Island & Pacific—Oskaloosa Branch	12.65	5,000	63,250 00
Des Moines & Knoxville	17.089	2,200	3,595.80
Des Moines & St. Louis	39.00	2,000	78,000 00
Keokuk & Des Moines	14.50	3,300	47,850 00
<i>Marshall</i> —	116.892		531,074 00
Chicago & Northwestern	25.99	10,000	259,900 00
Central Iowa	29.79	5,000	148,950 00
Central Iowa—State Center Branch	20.712	2,000	41,424 00
Central Iowa—Story City Branch	15.01	2,000	30,020 00
Chicago, Milwaukee & St. Paul—Marion Extension	25.39	2,000	50,780 00
<i>Mills</i> —	93.7248		563,587 00
Chicago, Burlington & Quincy	30.249	12,200	369,037.80
Council Bluffs & St. Louis	25.690	3,200	82,208 00
Hastings & Avoca	10.483	2,000	20,466 00
Kansas City, St. Joseph & Council Bluffs	18.3848	4,000	74,539.20
Nebraska City, Sidney & Northeastern	8.918	2,000	17,836 00
<i>Mitchell</i> —	30.47		95,285 00
Cedar Falls & Minnesota	22.72	3,000	68,160 00
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	7.75	3,500	27,125 00
<i>Monona</i> —	29.48		110,760 00
Maple River	3.98	2,000	7,960 00
Sioux City & Pacific	25.70	4,000	102,800 00
<i>Monroe</i> —	85.022		485,396.20
Albia, Knoxville & Des Moines	10.772	2,200	23,698.40
Central Iowa	13.55	5,000	67,750 00
Centerville, Moravia & Albia	10.693	2,000	21,386 00
Chicago, Burlington & Quincy	27.779	12,200	338,903.80
Des Moines & St. Louis	11.43	2,000	22,860 00
Moravia & Albia	10.798	1,000	10,798 00
<i>Montgomery</i> —	49.545		376,227.60
Brownville & Nodaway Valley	2.418	2,000	4,836 00
Chicago, Burlington & Quincy	27.02	12,200	329,644 00
Chicago, Burlington & Quincy—Nebraska City Branch	7.668	2,200	16,869.60
Red Oak & Atlantic	12.439	2,000	24,878 00
<i>Muscataine</i> —	97.82		591,224 00
Burlington, Cedar Rapids & Northern	18.91	6,000	113,460 00
Burlington, Cedar Rapids & Northern—Muscataine Division	19.21	2,000	38,420 00
Chicago, Rock Island & Pacific	24.77	12,200	302,194 00
Chicago, Rock Island & Pacific—Oskaloosa Branch	22.43	5,000	112,150 00
Chicago, Rock Island & Pacific—Wilton & Muscatine Bra'h	12.50	2,000	25,000 00

* Assessed valuation includes 33 per cent penalty.

TABLE No. 1.—CONTINUED.

COUNTIES, AND RAILROADS IN EACH.		Number of miles.	Assessed value per mile.	Aggregate assessed value.
<i>O'Brien</i> —	55.99			\$ 164,239.00
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	24.07	3,500		84,245.00
*Chicago, St. Paul, Minneapolis & Omaha	6.62	5,200		34,424.00
Toledo & Northwestern	25.30	2,000		50,600.00
<i>Osceola</i> —	18.66			94,888.00
Burlington, Cedar Rapids & Northern—Iowa Falls Division	.67	<i>Nil</i>		1,340.00
*Chicago, St. Paul, Minneapolis & Omaha	17.99	5,200		93,548.00
<i>Page</i> —	112.801			259,919.20
Brownville & Nodaway Valley	22.81	2,000		45,620.00
Chicago, Burlington & Quincy—Nebraska City Branch	11.80	2,200		25,960.00
Clarinda & St. Louis	11.428	2,000		22,856.00
Clarinda, College Springs & Southwestern	15.844	2,000		31,688.00
Council Bluffs & St. Louis	19.801	3,200		63,363.20
Humeston & Shenandoah	27.02	2,000		54,040.00
Kansas City, St. Joseph & Council Bluffs	4.098	4,000		16,392.00
<i>Palo Alto</i> —	82.925			243,470.00
Burlington, Cedar Rapids & Northern—Iowa Falls Division	27.28	2,000		54,560.00
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	24.34	3,500		85,190.00
Chicago, Milwaukee & St. Paul—Emmetsburg Branch	10.75	2,000		21,500.00
Des Moines & Ft. Dodge	20.555	4,000		82,220.00
<i>Plymouth</i> —	59.31			272,185.00
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Div.	14.91	2,000		29,820.00
*Chicago, St. Paul, Minneapolis & Omaha	9.45	5,200		49,140.00
Illinois Central	34.95	5,500		192,225.00
<i>Pocahontas</i> —	52.553			171,160.00
Des Moines Northwestern	1.94	1,200		2,328.00
Des Moines & Ft. Dodge	16.653	4,000		66,612.00
Illinois Central	9.80	5,500		53,900.00
Toledo & Northwestern	24.16	2,000		48,320.00
<i>Polk</i> —	144.980			601,970.00
Chicago, Rock Island & Pacific	27.65	12,200		337,330.00
Chicago, Rock Island & Pacific—Indianola & Winterset Br'ch	8.59	2,500		21,475.00
Des Moines & Ft. Dodge	9.30	4,000		37,200.00
Des Moines & Knoxville	10.135	2,200		22,297.00
Des Moines & Minneapolis	24.40	2,500		61,000.00
Des Moines & St. Louis	16.67	2,000		33,340.00
Des Moines Northwestern	12.40	1,200		14,880.00
Des Moines, Osceola & Southern	8.875	800		7,100.00
Keokuk & Des Moines	17.56	3,300		57,948.00
St. Louis, Des Moines & Northern	9.40	1,000		9,400.00
<i>Pottawattamie</i> —	139.8774			963,823.60
Chicago & Northwestern	20.82	10,000		208,200.00
Chicago, Burlington & Quincy	1.87	12,200		22,814.00
Chicago, Milwaukee & St. Paul—Marion Extension	26.55	2,000		53,100.00
Chicago, Rock Island & Pacific	46.16	12,200		563,152.00
C. & R. I. & P.—Avoca, Macedonia & Southwestern Branch	17.61	2,000		35,220.00
Council Bluffs & St. Louis	1.13	2,000		2,260.00
Hastings & Avoca	11.74	3,200		37,568.00
Kansas City, St. Joseph & Council Bluffs	5.244	2,000		10,488.00
Red Oak & Atlantic	6.7574	4,000		27,029.60
<i>Potosi</i> —	1.996	2,000		3,992.00
<i>Potosi</i> —	68.86			473,336.00
Burlington, Cedar Rapids & Northern—Iowa City Division	6.78	3,000		20,340.00
Central Iowa	22.81	5,000		114,050.00
Central Iowa—Montezuma Branch	13.70	2,000		27,400.00
Chicago, Burlington & Pacific	.04	2,000		80.00
Chicago, Rock Island & Pacific	25.53	12,200		311,466.00
<i>Ringgold</i> —	55.762			111,524.00
Humeston & Shenandoah	27.12	2,000		54,240.00
Leon, Mt. Ayr & Southwestern	28.642	2,000		57,284.00
<i>Sac</i> —	32.75			65,500.00
Maple River	32.75	2,000		65,500.00
<i>Scott</i> —	60.49			297,062.00
Chicago, Milwaukee & St. Paul—Davenport & Northwestern	26.89	2,000		53,780.00
Chicago, Milwaukee & St. Paul—Maquoketa Branch	7.81	2,000		15,620.00
Chicago, Rock Island & Pacific	13.71	12,200		167,262.00
Chicago, Rock Island & Pacific—Oskaloosa Branch	12.08	5,000		60,400.00

*Assessed valuation includes 30 per cent penalty.

TABLE No. I—CONTINUED.

COUNTIES, AND RAILROADS.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
<i>Shelby</i> —	54.68		\$ 174,742.00
Chicago, Milwaukee & St. Paul—Marion Extension	24.81	2,000	49,620.00
Chicago, Rock Island & Pacific	6.41	12,200	78,202.00
Chicago, Rock Island & Pacific—Harlan Branch	10.71	2,000	21,420.00
Iowa Southwestern	12.75	2,000	25,500.00
<i>Sioux</i> —	112.01		338,189.00
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	29.03	3,500	101,605.00
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Div.	25.81	2,000	51,620.00
*Chicago, St. Paul, Minneapolis & Omaha	22.07	5,200	114,764.00
Toledo & Northwestern	35.10	2,000	70,200.00
<i>Story</i> —	94.93		396,900.00
Central Iowa—Story City Branch	19.50	2,000	39,000.00
Chicago & Northwestern	24.23	10,000	242,300.00
Chicago, Milwaukee & St. Paul—Marion Extension	24.80	2,000	49,600.00
Des Moines & Minneapolis	26.40	2,000	66,000.00
<i>Tama</i> —	91.85		408,080.00
Burlington, Cedar Rapids & Northern—Pacific Division	18.05	3,200	55,760.00
Chicago & Northwestern	25.34	10,000	253,400.00
Chicago, Milwaukee & St. Paul—Marion Extension	26.32	2,000	52,640.00
Toledo & Northwestern	22.14	2,000	44,280.00
<i>Taylor</i> —	54.968		151,948.00
Chicago, Burlington & Quincy—Creston Branch	28.008	3,500	98,028.00
Humeston & Shenandoah	29.96	2,000	53,920.00
<i>Union</i> —	44.669		368,356.00
Chicago, Burlington & Quincy	25.775	12,200	314,455.00
Chicago, Burlington & Quincy—Creston Branch	10.742	3,500	37,597.00
Creston & Northern	8.152	2,000	16,304.00
<i>Van Buren</i> —	79.10		185,226.00
Chicago, Burlington & Kansas City	27.33	2,000	54,660.00
Chicago, Rock Island & Pacific—Keosauqua Branch	4.50	2,000	9,000.00
Ft. Madison & Northwestern	13.77	800	11,016.00
Keokuk & Des Moines	33.50	3,300	110,550.00
<i>Warren</i> —	77.702		495,320.20
Chicago, Burlington & Quincy	26.856	12,200	327,643.20
Chicago, Rock Island & Pacific—Southwestern Branch	7.71	5,000	42,408.00
Keokuk & Des Moines	30	3,300	97,000.00
Ottumwa & Kirkville	3.333	2,000	6,666.00
St. Louis, Ottumwa & Cedar Rapids	9.803	2,000	19,606.00
<i>Warren</i> —	81.310		149,524.20
Chariton, Des Moines & Southern	21.430	2,000	42,878.00
Chicago, Rock Island & Pacific—Indianola & Winterset B'ch	27.23	2,500	65,575.00
Des Moines & Knoxville	6.676	2,200	16,331.20
Des Moines & St. Louis	.82	2,000	1,640.00
Des Moines, Osceola & Southern	28.125	800	22,500.00
<i>Washington</i> —	91.09		308,661.00
Burlington, Cedar Rapids & Northern—Iowa City Division	20.98	3,000	62,940.00
Burlington, Cedar Rapids & Northern—Muscatine Division	4.31	2,000	8,620.00
Burlington & Northwestern	12.01	1,500	18,015.00
Burlington & Western	13.62	800	10,896.00
Chicago, Burlington & Pacific (mileage not reported)		2,000	
Chicago, Rock Island & Pacific—Oskaloosa Branch	25.49	5,000	127,450.00
Chicago, Rock Island & Pacific—Southwestern Branch	14.68	5,500	80,740.00
<i>Wayne</i> —	64.363		226,966.00
Chicago, Burlington & Quincy—Chariton Branch	6.893	2,000	13,786.00
Chicago, Rock Island & Pacific—Southwestern Branch	27.78	5,500	152,790.00
Humeston & Shenandoah	3.29	2,000	6,580.00
Missouri, Iowa & Nebraska	26.40	2,000	52,800.00
<i>Webster</i> —	127.98		427,632.00
Crooked Creek	8.50	1,200	10,200.00
D s Moines & Ft. Dodge	32.01	4,000	128,040.00
Illinois Central	26.74	5,500	147,070.00
*Minneapolis & St. Louis	34.77	2,600	90,402.00
Toledo & Northwestern	25.96	2,000	51,920.00
<i>Winnebago</i> —	21.14		54,964.00
*Minneapolis & St. Louis	21.14	2,600	54,964.00

*Assessed valuation includes 30 per cent penalty.

TABLE No. I—CONTINUED.

COUNTIES, AND RAILROADS IN EACH.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
<i>Winneshiek</i> —	58.69	\$	\$236,495.00
Burlington, Cedar Rapids & Northern—Milwaukee Div....	1.14	2,000	2,280.00
Chicago, Milwaukee & St. Paul—Davenport & Northwestern	1.80	2,000	3,600.00
Chicago, Milwaukee & St. Paul—Decorah Branch.....	9.04	2,000	18,080.00
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division..	14.01	3,500	49,035.00
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Division	32.70	5,000	163,500.00
<i>Woodbury</i> —	41.15		152,899.00
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Div.	5.78	2,000	11,560.00
Chicago, St. Paul, Minneapolis & Omaha.....	1.12	5,200	5,824.00
Illinois Central.....	6.41	5,500	35,255.00
Maple River.....	5.55	2,000	11,100.00
Sioux City & Pacific.....	22.29	4,000	89,160.00
<i>Worth</i> —	31.71		160,207.00
Burlington, Cedar Rapids & Northern.....	18.61	6,000	111,660.00
Central Iowa.....	1.81	5,000	9,050.00
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division...	11.27	3,500	39,445.00
*Minneapolis & St. Louis.....	.02	2,600	52.00
<i>Wright</i> —	56.463		112,926.00
Burlington, Cedar Rapids & Northern—Iowa Falls Division	26.11	2,000	52,220.00
Central Iowa—Belmond Branch.....	6.503	2,000	13,006.00
Toledo & Northwestern.....	23.85	2,000	47,700.00
Total.....	6791.8623		\$28,332,739.70

* Assessed valuation includes 30 per cent penalty.

TABLE No. II.

*Length and assessed value of railroads, January 1, 1883. Compiled by the
Secretary of State.*

NAMES OF RAILROADS.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
Burlington, Cedar Rapids & Northern.....	240.64	\$ 6,000	\$ 1,443,840.00
Iowa City Division.....	83.02	3,000	249,060.00
Iowa Falls Division.....	163.05	2,000	336,100.00
Milwaukee Division.....	94.13	2,000	188,260.00
Muscatine Division.....	30.58	2,000	61,160.00
Pacific Division.....	48.12	3,200	153,984.00
Burlington & Northwestern.....	38.77	1,500	58,155.00
Burlington & Western.....	47.18	800	37,744.00
Central Iowa.....	177.50	5,000	887,500.00
Belmond Branch.....	22.203	2,000	44,406.00
Montezuma Branch.....	13.70	2,000	27,400.00
Muchakinock Branch.....	1.50	2,000	3,000.00
State Center Branch.....	26.64	2,000	53,280.00
Story City Branch.....	34.51	2,000	69,020.00
Chicago & Northwestern.....	355.01	10,000	3,550,100.00
Des Moines & Minneapolis.....	56.40	2,500	141,000.00
Iowa Midland.....	70.98	1,000	70,980.00
Iowa Railway, Coal & Manufacturing Company.....	3.25	3,500	11,375.00
Iowa Southwestern.....	52.03	2,000	104,060.00
Maple River.....	72.55	2,000	145,100.00
Stanwood & Tipton.....	8.50	2,000	17,000.00
Toledo & Northwestern.....	369.62	2,000	739,240.00
Chicago, Burlington & Kansas City.....	77.64	2,000	155,280.00
* Chicago, Burlington & Pacific.....	56.744	2,000	113,488.00
Chicago, Burlington & Quincy.....	282.936	12,200	3,451,819.20
Albia, Knoxville & Des Moines.....	32.887	2,200	72,351.40
Brownville & Nodaway Valley.....	25.228	2,000	50,456.00
Chariton Branch.....	36.541	2,000	73,082.00
Chariton, Des Moines & Southern.....	33.00	2,000	66,000.00
Clarinda, College Springs & Southwestern.....	15.844	2,000	31,688.00
Creston Branch.....	42.680	3,500	149,380.00
Creston & Northern.....	27.704	2,000	55,408.00
Des Moines & Knoxville.....	34.92	2,200	76,824.00
Hastings & Avoca.....	15.727	2,000	31,454.00
Keokuk & St. Paul.....	42.011	3,500	147,038.50
Leon, Mt. Ayr & Southwestern.....	54.281	2,000	108,562.00
Moravia & Albia.....	11.477	1,000	11,477.00
Nebraska City Branch.....	39.177	2,200	86,189.40
Nebraska City, Sidney & Northeastern.....	21.057	2,000	42,114.00
Red Oak & Atlantic.....	17.992	2,000	35,984.00
Chicago, Milwaukee & St. Paul.....	35.62	800	28,496.00
Cascade Branch.....	10.00	2,200	22,000.00
Clinton Branch.....	150.75	2,000	301,500.00
Davenport & Northwestern.....	9.04	2,000	18,080.00
Decorah Branch.....	136.17	4,500	611,765.90
Dubuque Division.....	49.56	2,000	99,120.00
Dubuque Southwestern.....	22.41	2,000	44,820.00
Emmetsburg Branch.....	277.04	3,500	969,640.00
Iowa & Dakota Division.....	84.88	5,000	424,400.00
Iowa Eastern.....	14.40	800	11,520.00
Maquoketa Branch.....	32.19	2,000	64,380.00
Marion Extension.....	262.37	2,000	524,740.00

* The mileage in Washington county has not been reported, and hence is not included.

TABLE No. II.—CONTINUED.

NAME OF RAILROADS.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
Chicago, Milwaukee & St. Paul—Continued.....			
Sabula, Ackley & Dakota.....	86.57	\$ 4,500	\$ 389,565.00
Sioux City and Dakota Division.....	48.33	2,000	93,660.00
Spencer Branch.....	16.99	2,000	33,980.00
Volga Branch.....	58.13	2,000	116,260.00
Waukon Branch.....	22.93	1,000	22,930.00
Chicago, Rock Island & Pacific.....	318.08	12,200	3,880,576.00
Atlantic & Southern Branch.....	14.71	2,000	29,420.00
Audubon Branch.....	24.54	2,000	40,980.00
Avoca, Macedonia & Southwestern Branch.....	17.61	2,000	35,220.00
Guthrie & Northwestern Branch.....	14.58	2,000	29,160.00
Harlan Branch.....	11.84	2,000	23,680.00
Indianola & Winterset Branch.....	46.95	2,500	117,375.00
Keokuk & Des Moines.....	162.20	3,300	535,260.00
Keosauqua Branch.....	4.50	2,000	9,000.00
Newton & Monroe Branch.....	17.00	2,000	34,000.00
Oskaloosa Branch.....	142.25	5,000	711,250.00
Southwestern Branch.....	129.38	5,500	711,590.00
Wilton & Muscatine Branch.....	12.50	2,000	25,000.00
* Chicago, St. Paul, Minneapolis & Omaha.....	57.25	5,200	297,700.00
* Rock River Branch.....	17.42	1,300	22,746.00
Crooked Creek.....	8.50	1,200	10,200.00
Des Moines & Ft. Dodge.....	137.832	4,000	551,328.00
Des Moines & Northwestern.....	115.00	1,200	138,000.00
Des Moines, Osceola & Southern.....	85.00	800	68,000.00
* Dubuque & Dakota.....	63.90	2,600	166,140.00
Fort Madison & Northwestern.....	42.00	800	33,600.00
Humeston & Shenandoah.....	112.52	2,000	225,040.00
Illinois Central.....	326.58	5,500	1,796,140.00
Cedar Falls & Minnesota.....	75.58	3,000	226,740.00
Kansas City, St. Joseph & Council Bluffs.....	57 1903	4,000	228,761.20
* Minneapolis & St. Louis.....	138.05	2,600	358,900.00
Ottumwa & Kirksville.....	3.333	2,000	6,666.00
St. Louis, Des Moines & Northern.....	35 19	1,000	35,100.00
St. Louis, Keokuk & Northwestern.....	2 79	3,000	8,370.00
Keokuk & Northwestern.....	48.15	2,000	96,300.00
Sioux City & Pacific.....	80.47	4,000	321,880.00
Wabash, St. Louis & Pacific.....			
Centerville, Moravia & Albia.....	24.03	2,000	48,060.00
Clarinda & St. Louis.....	11.428	2,000	22,856.00
Council Bluffs & St. Louis.....	6 98	3,200	211,136.00
Des Moines & St. Louis.....	67.92	2,000	135,840.00
Missouri, Iowa & Nebraska.....	55.53	2,300	111,060.00
St. Louis, Ottumwa & Cedar Rapids.....	43.31	2,000	86,620.00
Toledo, Peoria & Western.....	.75	5,000	3,750.00
Total.....	6,911.8623		28,332,739.70

* Assessed valuation includes 30 per cent penalty.

TABLE No. III.

Showing the assessed value per mile and the aggregate assessed value in each of the several counties of the State of Iowa, of sleeping cars not owned by the railroads, January 1, 1883, as assessed by the Executive Council, March 5, 1883, as provided in Chapter 114, Acts of the Seventeenth General Assembly. Compiled by the Secretary of State.

COUNTIES, AND RAILROADS IN EACH.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
<i>Adair</i> --	6.61	\$.....	991.50
Chicago, Rock Island & Pacific	6.61	150	991.50
<i>Adams</i> --	30.373	.....	8,129.40
Chicago, Burlington & Quincy	26.443	300	7,932.90
Chicago, Burlington & Quincy--Creston Branch.....	3.93	50	196.50
<i>Allamakee</i> --	35.27	.....	1,763.50
Chicago, Milwaukee & St. Paul--Dubuque Division.....	35.27	50	1,763.50
<i>Appanoose</i> --	29.88	.....	2,988.00
Chicago, Rock Island & Pacific--Southwestern Branch.....	29.88	100	2,988.00
<i>Benton</i> --	71.93	.....	10,655.40
Burlington, Cedar Rapids & Northern	23.01	100	2,301.00
Chicago & Northwestern	24.84	220	5,464.80
Chicago, Milwaukee & St. Paul--Marion Extension.....	24.08	120	2,889.60
<i>Black Hawk</i> --	32.74	.....	3,274.00
Burlington, Cedar Rapids & Northern	32.74	100	3,274.00
<i>Boone</i> --	35.36	.....	6,996.20
Chicago & Northwestern	27.53	220	6,056.60
Chicago, Milwaukee & St. Paul--Marion Extension.....	7.83	120	939.60
<i>Bremer</i> --	4.18	.....	418.00
Burlington, Cedar Rapids & Northern	4.18	100	418.00
<i>Butler</i> --	21.06	.....	2,106.00
Burlington, Cedar Rapids & Northern	21.06	100	2,106.00
<i>Carroll</i> --	50.36	.....	8,584.20
Chicago & Northwestern	25.41	220	5,590.20
Chicago, Milwaukee & St. Paul--Marion Extension.....	24.95	120	2,994.00
<i>Cass</i> --	27.47	.....	4,120.50
Chicago, Rock Island & Pacific	27.47	150	4,120.50
<i>Cedar</i> --	40.81	.....	7,422.60
Burlington, Cedar Rapids & Northern	8.95	100	895.00
Chicago & Northwestern	24.98	220	5,495.60
Chicago, Rock Island & Pacific	6.88	150	1,032.00
<i>Cerro Gordo</i> --	10.57	.....	1,057.00
Burlington, Cedar Rapids & Northern	10.57	100	1,057.00
<i>Clarke</i> --	26.449	.....	7,934.70
Chicago, Burlington & Quincy	26.449	300	7,934.70
<i>Clayton</i> --	36.12	.....	1,806.00
Chicago, Milwaukee & St. Paul--Dubuque Division.....	36.12	50	1,806.00
<i>Clinton</i> --	76.21	.....	12,441.40
Chicago & Northwestern	40.17	220	8,837.40
Sabula, Ackley & Dakota	36.04	100	3,604.00
<i>Crawford</i> --	44.06	.....	8,443.20
Chicago & Northwestern	31.56	220	6,943.20
Chicago, Milwaukee & St. Paul--Marion Extension.....	12.50	120	1,500.00
<i>Dallas</i> --	42.28	.....	5,600.40
Chicago, Milwaukee & St. Paul--Marion Extension.....	24.72	120	2,966.40
Chicago, Rock Island & Pacific	17.56	150	2,634.00
<i>Davis</i> --	22.73	.....	2,273.00
Chicago, Rock Island & Pacific--Southwestern Branch	22.73	100	2,273.00
<i>Des Moines</i> --	29.415	.....	7,588.50
Burlington, Cedar Rapids & Northern	21.18	100	2,118.00
Chicago, Burlington & Quincy	18.235	300	5,470.50

TABLE No. III—CONTINUED.

COUNTIES, AND RAILROADS IN EACH.		Number of miles.	Assessed value per mile.	Aggregate assessed value.
<i>Dubuque</i> —		32.98	\$	\$ 1,649 00
Chicago, Milwaukee & St. Paul—Dubuque Division.....		32.98	50	1,649 00
<i>Floyd</i> —		20.57		2,057 00
Burlington, Cedar Rapids & Northern.....		20.57	100	2,057 00
<i>Fremont</i> —		36.6991		3,669.91
Council Bluffs & St. Louis.....		8.749	100	874.90
Kansas City, St. Joseph & Council Bluffs.....		27.9501	100	2,795 01
<i>Greene</i> —		24.51		5,392 20
Chicago & Northwestern.....		21.51	220	5,392 20
<i>Guthrie</i> —		40.74		5,525.10
Chicago, Milwaukee & St. Paul—Marion Extension.....		19.53	120	2,343 60
Chicago, Rock Island & Pacific.....		21.21	150	3,181 50
<i>Harrison</i> —		69.82		10,771.80
Chicago & Northwestern.....		30.43	220	6,672 60
Chicago, Milwaukee & St. Paul—Marion Extension.....		7.01	120	841.20
Sioux City & Pacific.....		32.48	100	3,248 00
<i>Henry</i> —		19.70		5,910.00
Chicago, Burlington & Quincy.....		19.70	300	5,910.00
<i>Iowa</i> —		25.16		3,774 00
Chicago, Rock Island & Pacific.....		25.16	150	3,774 00
<i>Jackson</i> —		44.60		2,870 00
Chicago, Milwaukee & St. Paul—Dubuque Division.....		31.80	50	1,590 00
Sabula, Ackley & Dakota.....		12.80	100	1,280 00
<i>Jasper</i> —		34.13		5,119.50
Chicago, Rock Island & Pacific.....		34.13	150	5,119.50
<i>Jefferson</i> —		52.319		10,375 70
Chicago, Burlington & Quincy.....		25.719	300	7,715 70
Chicago, Rock Island & Pacific—Southwestern Branch.....		26.60	100	2,660 00
<i>Johnson</i> —		43.21		5,679 00
Burlington, Cedar Rapids & Northern.....		16.05	100	1,605 00
Chicago, Rock Island & Pacific.....		27.16	150	4,074 00
<i>Jones</i> —		25.55		2,555 00
Sabula, Ackley & Dakota.....		25.55	100	2,550 00
<i>Linn</i> —		77.02		11,495 60
Burlington, Cedar Rapids & Northern.....		21.66	100	2,166 00
Chicago & Northwestern.....		29.30	220	6,44 00
Chicago, Milwaukee & St. Paul—Marion Extension.....		13.88	120	1,665 60
Sabula, Ackley & Dakota.....		12.18	100	1,218 00
<i>Louisa</i> —		42.06		4,206 00
Burlington, Cedar Rapids & Northern.....		23.15	100	2,315 00
Chicago, Rock Island & Pacific—Oskaloosa Branch.....		18.91	100	1,891 00
<i>Lucas</i> —		26.841		8,032 30
Chicago, Burlington & Quincy.....		26.841	300	8,052.30
<i>Madi son</i> —		7.67		1,150 50
Chicago, Rock Island & Pacific.....		7.67	150	1,150.50
<i>Marion</i> —		39 00		3,120 00
Des Moines & St. Louis.....		39 00	80	3,120 00
<i>Marshall</i> —		51.38		8,761.60
Chicago & Northwestern.....		25.99	220	5,717.80
Chicago, Milwaukee & St. Paul—Marion Extension.....		25.39	120	3,046.80
<i>Mills</i> —		74 3238		13,482.18
Chicago, Burlington & Quincy.....		30 249	300	9,074.70
Council Bluffs & St. Louis.....		23.69	100	2,369 00
Kansas City, St. Joseph & Council Bluffs.....		18.3848	100	1,838 48
<i>Monona</i> —		25.70		2,570 00
Sioux City & Pacific.....		25.70	100	2,570 00
<i>Monroe</i> —		39 209		9,248.10
Chicago, Burlington & Quincy.....		27.779	300	8,333.70
Des Moines & St. Louis.....		11.43	80	914 40
<i>Montgomery</i> —		27.02		8,106 00
Chicago, Burlington & Quincy.....		27.02	300	8,106 00
<i>Muscatine</i> —		66 11		7,849 50
Burlington, Cedar Rapids & Northern.....		18.91	100	1,891 00
Chicago, Rock Island & Pacific.....		24.77	150	3,715.50
Chicago, Rock Island & Pacific—Oskaloosa Branch.....		22.43	100	2,243 00
<i>Page</i> —		23 899		2,389.90
Council Bluffs & St. Louis.....		19.801	100	1,980 10
Kansas City, St. Joseph & Council Bluffs.....		4.098	100	409.80

TABLE No. III—CONTINUED.

COUNTIES, AND RAILROADS IN EACH.		Number of miles.	Assessed value per mile.	Aggregate assessed value.
<i>Polk</i>		68.72	\$	\$ 6,701 10
Chicago, Rock Island & Pacific	27.65	150		4,147.50
Des Moines & Minneapolis	24.40	50		1,220.00
Des Moines & St. Louis	16.67	80		1,333.60
<i>Pottawattamie</i>	113.8974			17,101.14
Chicago & Northwestern	20.82	220		4,580.40
Chicago, Burlington & Quincy	1.87	300		561 00
Council Bluffs & St. Louis	11.74	100		1,174 00
Chicago, Milwaukee & St. Paul—Marion Extension	26.55	120		3,186.00
Chicago, Rock Island & Pacific	46.16	150		6,924.00
Kansas City, St. Joseph & Council Bluffs	6.7574	100		675.74
<i>Poweshiek</i>	25.53			3,829.50
Chicago Rock Island & Pacific	25.53	150		3,829.50
<i>Scott</i>	25.79			3,264.50
Chicago, Rock Island & Pacific	13.71	150		2,056.50
Chicago, Rock Island & Pacific—Oskaloosa Branch	12.08	100		1,208.00
<i>Shelby</i>	31.22			3,938.70
Chicago, Milwaukee & St. Paul—Marion Extension	24.81	120		2,977.20
Chicago, Rock Island & Pacific	6.41	150		961.50
<i>Story</i>	61.63			8,936.60
Chicago & Northwestern	24.23	220		5,330.60
Chicago, Milwaukee & St. Paul—Marion Extension	24.80	120		2,976.00
Des Moines & Minneapolis	12.60	50		630.00
<i>Tama</i>	51.66			8,733.20
Chicago & Northwestern	25.34	220		5,574.80
Chicago, Milwaukee & St. Paul—Marion Extension	26.32	120		3,158.40
<i>Taylor</i>	28.008			1,400.40
Chicago, Burlington & Quincy—Creston Branch	28.008	50		1,400.40
<i>Union</i>	36.517			8,269.60
Chicago, Burlington & Quincy	25.775	300		7,732.50
Chicago, Burlington & Quincy—Creston Branch	10.742	50		537.10
<i>Wanella</i>	34.566			8,827.80
Chicago, Burlington & Quincy	26.856	300		8,056.80
Chicago, Rock Island & Pacific—Southwestern Branch	7.71	100		771.00
<i>Warren</i>	.82			65.60
Des Moines & St. Louis	.82	80		65.60
<i>Washington</i>	25.70			2,570.00
Chicago, Rock Island & Pacific—Oskaloosa Branch	11.02	100		1,102 00
Chicago, Rock Island & Pacific—Southwestern Branch	14.68	100		1,468.00
<i>Wayne</i>	27.78			2,778 00
Chicago, Rock Island & Pacific—Southwestern Branch	27.78	100		2,778 00
<i>Woodbury</i>	22.29			2,229 00
Sioux City & Pacific	22.29	100		2,229 00
<i>Worth</i>	18.61			1,861 00
Burlington, Cedar Rapids & Northern	18.61	100		1,861.00
Total	2226.8363		\$	\$ 330,872.53

TABLE No. IV.

Showing the number of miles on which sleeping cars, not owned by the railroad companies, are run in the State of Iowa, and the assessed valuation per mile, and aggregate assessed value, as fixed by the Executive Council, March 5, 1853, as required by the provisions of Chapter 114, Acts of the Seventeenth General Assembly. Compiled by the Secretary of State.

NAMES OF RAILROADS.	Number of miles.	Assessed value per mile.	Aggregate assessed value.
Burlington, Cedar Rapids & Northern.....	240.64	100	24,064.00
Chicago, Burlington & Quincy.....	282.936	300	84,880.80
Creston Branch.....	42.68	50	2,134.00
Chicago & Northwestern.....	355.01	220	78,102.20
Des Moines & Minneapolis (Des Moines to Ames).....	37.00	50	1,850.00
Chicago, Milwaukee & St. Paul—Dubuque Division.....	136.17	50	6,808.50
Marion Extension.....	262.37	120	31,484.40
Sabula, Ackley & Dakota.....	86.57	100	8,657.00
Chicago, Rock Island & Pacific.....	318.08	150	47,712.00
Southwestern Branch.....	129.38	100	12,938.00
Oskaloosa Branch (Washington to Davenport).....	64.44	100	6,444.00
Council Bluffs & St. Louis.....	65.98	100	6,598.00
Des Moines & St. Louis.....	67.92	80	5,433.60
Kansas City, St. Joseph & Council Bluffs.....	57.1903	100	5,719.03
Sioux City & Pacific.....	80.47	100	8,047.00
Total.....	2226.8363		\$ 330,872.53

Crooked Creek. (No report).....	347,168.57	120,286.23	2,518.78	872.69	226,882.34	1,646.09	12,395.44
Des Moines & Ft. Dodge.....							
Des Moines, Osceola & Southern. (These statistics not reported.).....							
Dubuque & Dakota. (No report.).....							
Ft. Madison & Northwestern.....	15,864.93		386.95				
Humeston & Shenandoah.....	29,736.29	1,383.27	264.28			251.98	45.91
Illinois Central and Cedar Falls & Minnesota.....	1,945,531.75	857,174.69	4,837.70	2,131.42	1,088,357.06	2,706.28	66,598.27
Kansas City, St. Joseph & Council Bluffs.....	277,072.10	21,862.41	4,844.74	382.27	255,209.69	4,402.47	
Minneapolis & St. Louis. (No report.).....							
Ottumwa & Kirksville.....	9,009.27	3,531.55	2,763.05	1,059.51	5,477.72	1,643.54	255.95
St. Louis, Des Moines & Northern.....	24,497.55	605.17			25,116.97	635.30	214.26
St. Louis, Keokuk & Northwestern.....	9,756.34	6,007.00	191.50	119.69	3,659.34	71.83	
St. Louis, Keokuk & Pacific.....							
St. Louis, Keokuk & Northwestern.....	377,949.06	92,371.74	4,696.77	1,147.90	285,577.32	3,548.87	10,675.97
Wabash, St. Louis & Pacific.....							
Centerville, Moravia & Albia.....	48,000.00		1,397.50		52,800.00	2,197.25	
Clairinda & St. Louis.....	22,000.00		1,325.09		24,200.00	2,117.00	
Council Bluffs & St. Louis.....	195,670.00	46,920.00	2,965.59	741.43	146,750.00	2,214.16	
Des Moines & St. Louis.....	11,166.89		164.41		12,060.00	177.36	893.11
Des Moines Northwestern.....	97,163.68		844.90		108,944.87	947.34	11,781.19
Missouri, Iowa & Nebraska.....	105,000.00		1,890.87		115,500.00	208.00	10,500.00
St. Louis, Ottumwa & Cedar Rapids.....	86,500.00		1,397.23		94,600.00	2,184.25	8,100.00
Toledo, Peoria & Western. (These items not given in report.).....							
Total.....	\$ 31,153,362.66	\$ 11,191,559.53			\$ 19,091,206.61	\$ 133,268.41	\$ 573,615.74

* Estimated by the company.

LIST

Of the principal officers of the railroads of the State, with post-office address.

BURLINGTON, CEDAR RAPIDS & NORTHERN.

President, J. Tracy, Burlington, Iowa.
Secretary, S. S. Dorwart, Cedar Rapids, Iowa.
Treasurer, H. H. Hollister, New York City.
General Superintendent, C. J. Ives, Cedar Rapids, Iowa.
Chief Engineer, H. F. White, Cedar Rapids, Iowa.
Auditor, J. C. Broeksmit, Cedar Rapids, Iowa.
Superintendent of Iowa Divisions, R. Williams, Cedar Rapids, Iowa.

BURLINGTON & NORTHWESTERN.

President, T. W. Barhydt, Burlington, Iowa.
Vice-President, David Leonard, Burlington, Iowa.
Secretary and Treasurer, R. M. Green, Burlington, Iowa.
General Superintendent and Chief Engineer, John T. Gerry, Burlington,
Iowa.

BURLINGTON & WESTERN.

President, T. W. Barhydt, Burlington, Iowa.
Vice-President, John S. Cameron, Chicago, Ill.
Secretary and Treasurer, R. M. Green, Burlington, Iowa.
Superintendent and Chief Engineer, John T. Gerry, Burlington, Iowa.

CENTRAL IOWA.

President, Isaac M. Cate, Baltimore, Maryland.
Vice-President, Russell Sage, New York City.
Secretary, Chas. Alexander, Marshalltown, Iowa.
Treasurer and Superintendent, D. N. Pickering, Marshalltown, Iowa.
Auditor, M. C. Healion, Marshalltown, Iowa.

CHICAGO & NORTHWESTERN.

President, Albert Keep, Chicago.
Vice-President, Secretary and Treasurer, Martin L. Sykes, New York.
General Manager, Marvin Hughitt, Chicago.
General Superintendent, J. D. Layng, Chicago.
Chief Engineer, E. H. Johnson, Chicago.
Auditor, J. B. Redfield, Chicago.
Superintendent of Iowa Divisions, J. M. Whitman, Clinton, Iowa.

CHICAGO, BURLINGTON & KANSAS CITY.

President, W. W. Baldwin, Burlington, Iowa.
Vice-President and General Manager, T. J. Potter, Chicago.
Secretary, T. S. Howland, Burlington, Iowa.
Treasurer, J. C. Peasley, Chicago.
General Superintendent, R. Law, Keokuk.
Auditor, John L. Lathrop, Chicago.

CHICAGO, BURLINGTON & QUINCY.

President, C. E. Perkins, Burlington, Iowa.
Second Vice-President and Treasurer, J. C. Peasley, Chicago.
Third Vice-President and General Manager, T. J. Potter, Chicago.
Secretary, W. H. Weiss, Chicago.
General Superintendent, H. B. Stone, Chicago.
Chief Engineer, R. J. McClure, Chicago.
General Auditor, J. L. Lathrop, Chicago.
Superintendent of Iowa Divisions, O. E. Stewart, Burlington, Iowa; J. B. Maxon, Ottumwa, Iowa, and John Duggan, Creston, Iowa.

CHICAGO, MILWAUKEE & ST. PAUL.

President, Alex. Mitchell, Milwaukee, Wisconsin.
Vice-President, Julius Wadsworth, New York.
Treasurer, R. D. Jennings, Milwaukee, Wisconsin.
General Manager, S. S. Merrill, Milwaukee, Wisconsin.
General Superintendent, J. T. Clark, Milwaukee, Wisconsin.
Chief Engineer, D. J. Whittemore, Milwaukee, Wisconsin.
Auditor, James P. Whaling, Milwaukee, Wisconsin.
Division Superintendents resident in Iowa, C. W. Case, Dubuque; G. W. Sanborn, Mason City; A. J. Earling, Marion; John Jackson, Sioux City.

CHICAGO, ROCK ISLAND & PACIFIC.

President, Hugh Riddle, Chicago.
First Vice-Presidents, David Dows, New York, and R. R. Cable, Chicago.
Secretary and Treasurer, Francis H. Tows, New York.
Local Treasurer, Warren G. Purdy, Chicago.
General Manager, R. R. Cable, Chicago.
General Superintendent, A. Kimball, Davenport, Iowa.
Auditor, C. F. Jilson, Chicago.
Superintendents of Iowa Divisions, H. F. Royce, Des Moines, Iowa; John Given, Keokuk, Iowa, and George F. Walker, Trenton, Missouri.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA.

President, M. Hughitt, Chicago.
 Vice-President and Treasurer, M. L. Sykes, New York.
 Secretary, C. W. Porter, Hudson, Wisconsin.
 Assistant President, E. W. Winter, St. Paul, Minnesota.
 General Superintendent, C. F. Hatch, St. Paul, Minnesota.
 Chief Engineer, C. W. Johnson, St. Paul, Minnesota.
 Auditor, H. A. Gray, St. Paul, Minnesota.
 Superintendent of Iowa Divisions, H. Spencer, Sioux City, Iowa.

CROOKED CREEK—NO REPORT.

DES MOINES & FT. DODGE.

President, Charles E. Whitehead, New York.
 Vice-President, Charles Dana, New York.
 Secretary, Frank Saunders, New York.
 Assistant Treasurer, Paul Whitehead, Des Moines, Iowa.
 General Superintendent, Charles N. Gilmore, Des Moines, Iowa.
 Chief Engineer, James Carrs, Des Moines, Iowa.
 Auditor, W. C. Mathews, Des Moines, Iowa.

DES MOINES, OSCEOLA & SOUTHERN.

President, B. L. Harding, Des Moines, Iowa.
 Vice-President, General Superintendent and Chief Engineer, Henry Stivers, Osceola, Iowa.
 Secretary, Treasurer and Auditor, Aaron Stivers, Osceola, Iowa.

DUBUQUE & DAKOTA—NO REPORT.

FT. MADISON & NORTHWESTERN.

President, J. C. Atlee, Ft. Madison, Iowa.
 Vice-President, H. Ketchum, New London, Wisconsin.
 Secretary, E. W. Merrill, Ft. Madison, Iowa.
 Treasurer and General Superintendent, S. B. Kenrick, Ft. Madison, Iowa.
 Chief Engineer, Charles Harly, Ft. Madison, Iowa,

HUMESTON & SHENANDOAH.

President, W. W. Baldwin, Burlington, Iowa.
 Secretary and General Manager, F. O. Wyatt, Clarinda, Iowa.
 Treasurer, James F. How, St. Louis, Missouri.
 General Superintendent, C. H. Warren, Clarinda, Iowa.
 Assistant Treasurer and Auditor, J. H. Ells, Clarinda, Iowa.

APPENDIX.

ILLINOIS CENTRAL.

President, W. K. Ackerman, Chicago.
Vice-President, James C. Clarke, Chicago.
Secretary, L. A. Catlin, New York.
Treasurer, L. V. F. Randolph, New York.
Traffic Manager, J. F. Tucker, Chicago.
General Superintendent, E. T. Jeffery, Chicago.
Auditor, J. C. Welling, Chicago.
Superintendent of Iowa Divisions, D. W. Parker, Dubuque, Iowa.

KANSAS CITY, ST. JOSEPH & COUNCIL BLUFFS.

President, Henry Parkman, Boston.
Secretary, A. G. Stanwood, Boston.
Treasurer, E. E. Pratt, Boston.
General Manager, T. J. Potter, Chicago.
General Superintendent, I. F. Barnard, St. Joseph, Missouri.
Chief Engineer, C. C. Chandler, St. Joseph, Missouri.
Auditor, C. M. Carter, St. Joseph, Missouri.

OTTUMWA & KIRKVILLE.

President, T. J. Potter, Chicago.

ST. LOUIS, DES MOINES & NORTHERN.

President, J. S. Clarkson, Des Moines, Iowa.
Vice-President, J. S. Runnells, Des Moines, Iowa.
Secretary, J. S. Polk, Des Moines, Iowa.
Treasurer, F. M. Hubbell, Des Moines, Iowa.
General Superintendent, C. F. Meek, Des Moines, Iowa.

ST. LOUIS, KEOKUK & NORTHWESTERN.

President, W. W. Baldwin, Burlington, Iowa.
Vice-President and General Manager, T. J. Potter, Chicago.
Secretary, Howard Elliott, Keokuk, Iowa.
Treasurer, J. C. Peasley, Chicago.
General Superintendent, R. Law, Keokuk, Iowa.
Auditor, John L. Lathrop, Chicago.

SIOUX CITY & PACIFIC.

President, Oliver Ames, North Easton, Massachusetts.
Vice-President, D. C. Blair, Belvidere, New Jersey.
Secretary and General Manager, P. E. Hall, Cedar Rapids, Iowa.
Treasurer, David P. Kimball, Boston.
Superintendent, C. M. Lawler, Missouri Valley, Iowa.
Chief Engineer, J. E. Ainsworth, Missouri Valley, Iowa.
Auditor, Henry V. Ferguson, Cedar Rapids, Iowa.

WABASH, ST. LOUIS & PACIFIC.

(*Operating Centerville, Moravia & Albia, Clarinda & St. Louis, Council Bluffs & St. Louis, Des Moines & Northwestern, Des Moines & St. Louis, Missouri Iowa & Nebraska, St. Louis, Ottumwa & Cedar Rapids, and Toledo, Peoria & Western.*)

President, Jay Gould, New York.

First Vice-President, A. L. Hopkins, New York.

Secretary, James F. How, St. Louis.

Treasurer, W. B. Corneau, St. Louis.

General Superintendent, R. Andrews, St. Louis.

Chief Engineer, W. S. Lincoln, St. Louis.

Auditor, D. B. Howard, St. Louis.

